Government of Bombay

FINANCE DEPARTMENT

# BUDGET

OF

# THE GOVERNMENT OF BOMBAY

FOR

## 1928-29

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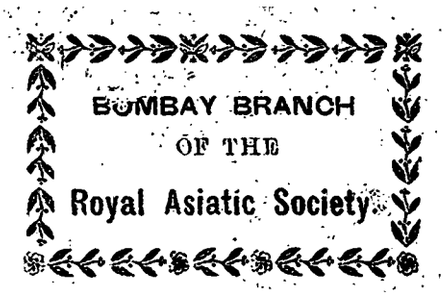


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# Government of Bombay

## FINANCE DEPARTMENT

## BUDGET FOR 1928-29

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## STATEMENT I.

*Total Revenue (ordinary) and Expenditure (charged to revenue) of the Government of Bombay*

(Lakhs of rupees)

| —— | 1921-22 | 1922-23 | 1923-24 | 1924-25 | 1925-26 | 1926-27 | 1927-28, Revised | 1928-29, Budget |
|---|---|---|---|---|---|---|---|---|
| Revenue* ... | 12,61 | 13,58 | 13,70 | 13,83 | 13,73 | 13,18 | 14,14 | 13,99 (*a*) |
| Expenditure ... | 14,29 | 12,55 | 12,83 | 12,82 | 13,64 | 14,10 | 14,17 | 14,33 (*b*) |

* The contribution payable to the Government of India under Devolution Rule 18, has throughout been deducted from the total revenue.

*Note.*—These figures are exclusive of (1) interest received from the three Local Bodies in Bombay and transmitted to the Government of India, and (2) Development Department transactions.

For comparison of 1928-29 with previous years the following changes require to be taken into consideration :—

(*a*) This figure includes :

(i) 21 now shown under XXXI-Development Scheme, hitherto shown separately under the Capital Section,

(ii) 21 transferred from the Famine Fund,

(iii) 24 recoveries hitherto shown as deductions from expenditure.

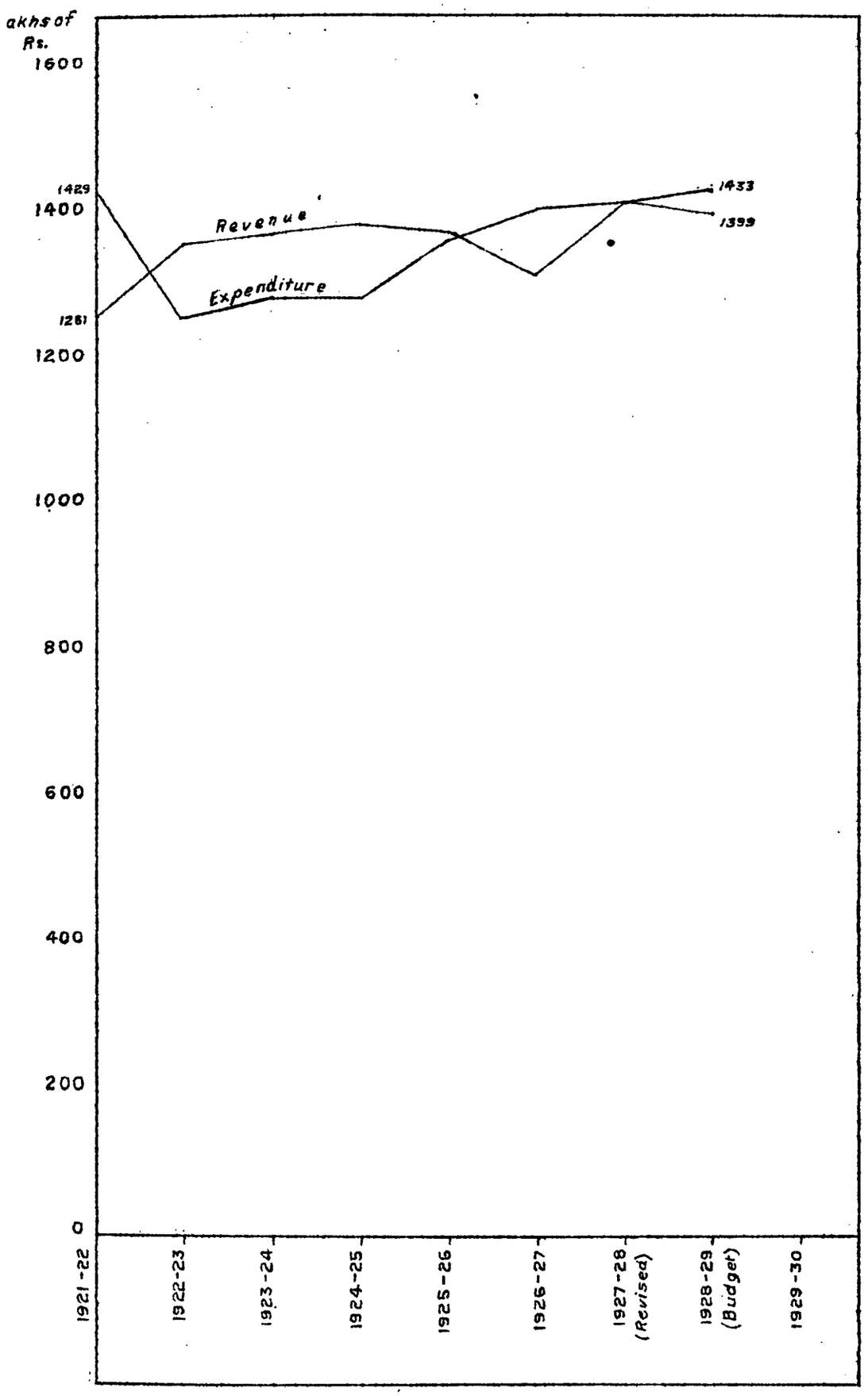
(*b*) This figure includes :

(i) 26 under 42-Development Scheme hitherto shown under the Capital Section,

(ii) 24 recoveries hitherto deducted.

I

TOTAL REVENUE (ORDINARY) AND EXPENDITURE (CHARGED TO REVENUE) OF THE GOVERNMENT OF BOMBAY

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## STATEMENT II

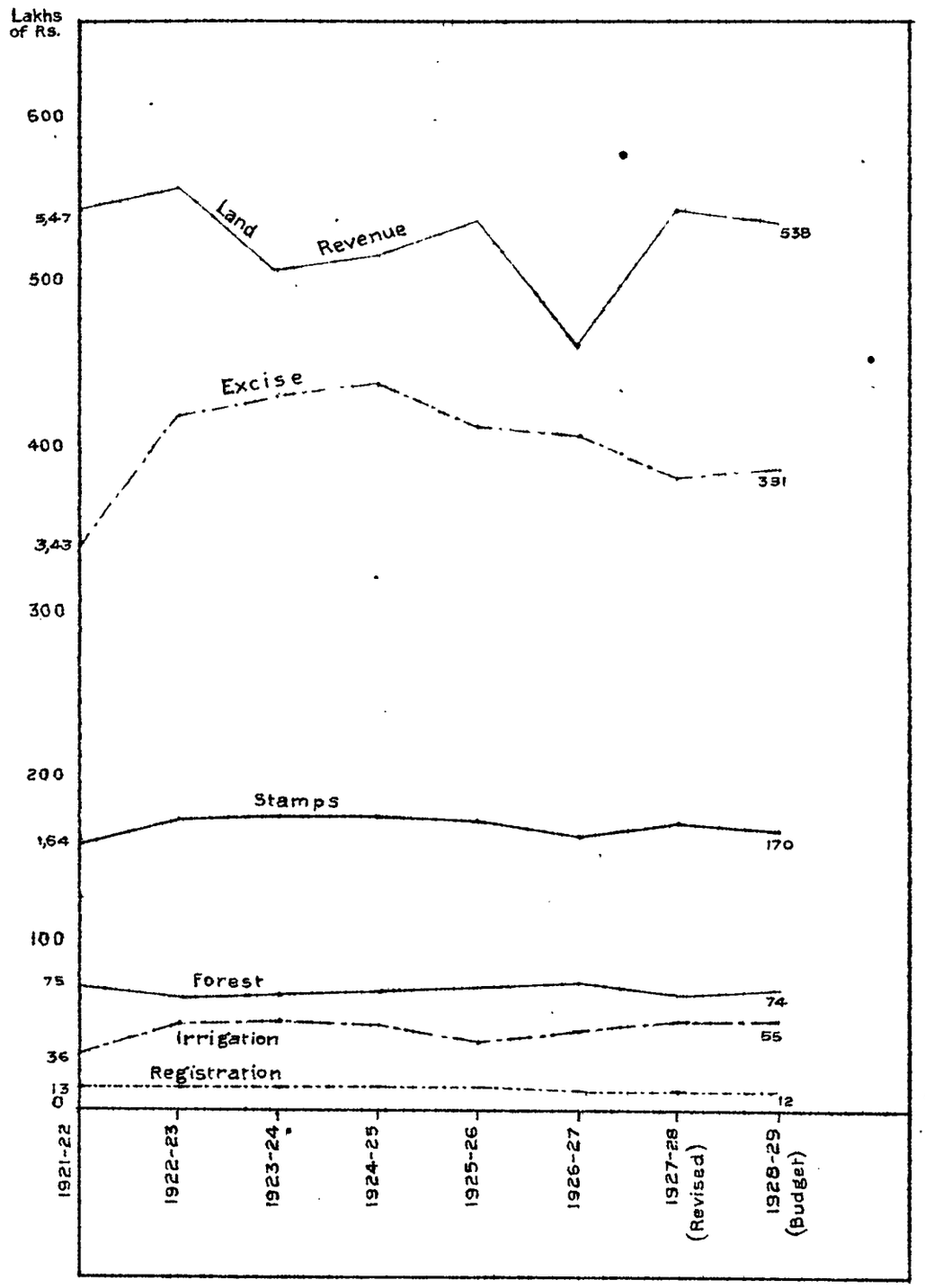
*Chief Items of Revenue (ordinary) of the Government of Bombay*

(Lakhs of rupees)

| — | 1921-22 | 1922-23 | 1923-24 | 1924-25 | 1925-26 | 1926-27 | 1927-28, Revised | 1928-29, Budget |
|---|---|---|---|---|---|---|---|---|
| Land Revenue ... | 5,47 | 5,59 | 5,09 | 5,17 | 5,41 | 4,67 | 5,45 | 5,38 |
| Excise ... | 3,43 | 4,23 | 4,35 | 4,43 | 4,15 | 4,09 | 3,86 | 3,91 |
| Stamps ... | 1,64 | 1,77 | 1,80 | 1,78 | 1,76 | 1,68 | 1,74 | 1,70 |
| Forest ... | 75 | 70 | 72 | 73 | 75 | 77 | 72 | 74 |
| Registration ... | 13 | 13 | 13 | 13 | 13 | 12 | 12 | 12 |
| Irrigation ... | 36 | 53 | 54 | 53 | 42 | 49 | 54 | 55 |
| Receipts by Civil Departments ... | 36 | 53 | 56 | 53 | 58 | 59 | 57 | 80 |
| Civil Works ... | 21 | 16 | 18 | 15 | 16 | 16 | 17 | 16 |

## II

## CHIEF ITEMS OF REVENUE (ORDINARY) OF THE GOVERNMENT OF BOMBAY.

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## STATEMENT III

*Chief items of expenditure (charged to revenue) of the Government of Bombay*

(Lakhs of Rupees.)

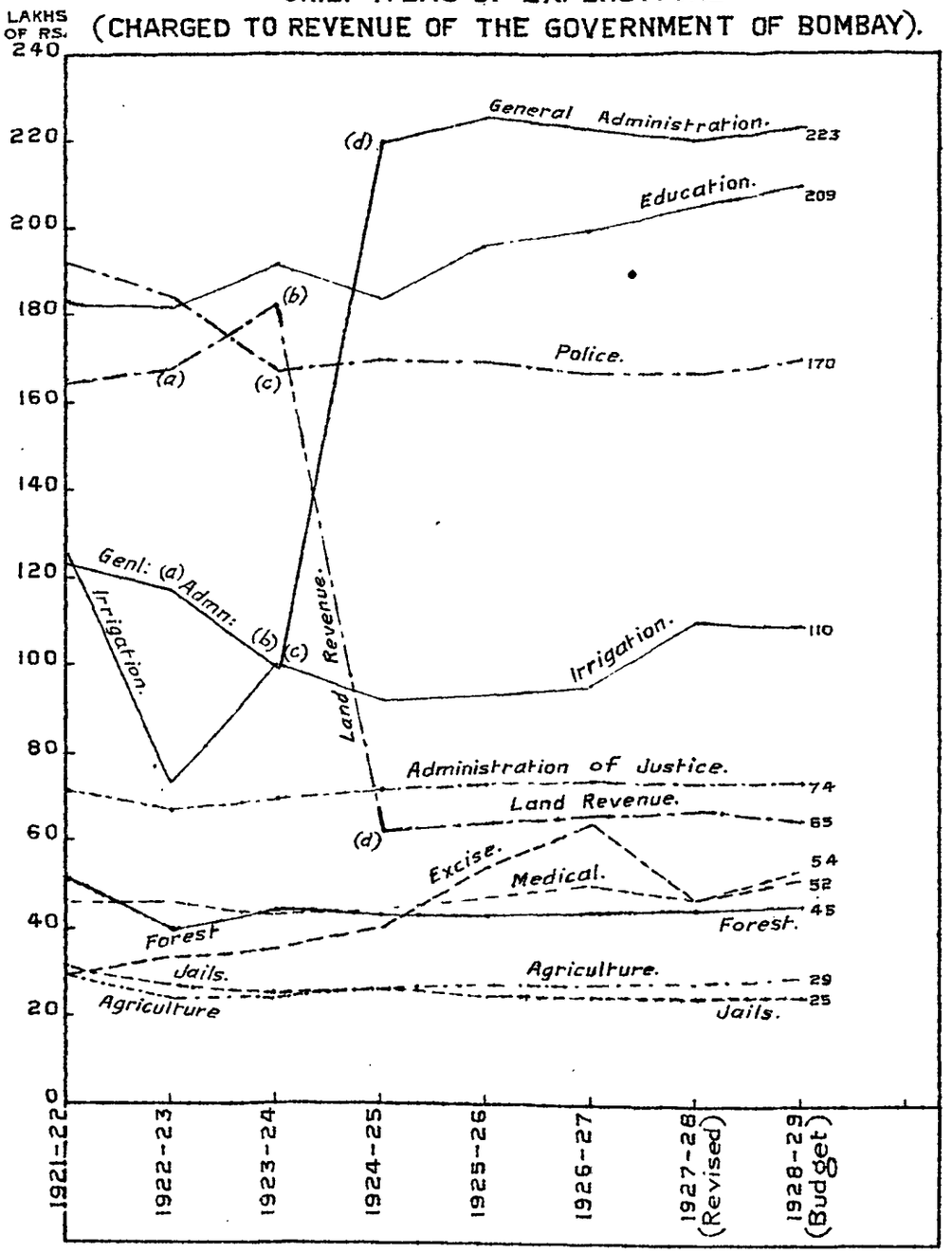
| — | 1921-22 | 1922-23 | 1923-24 | 1924-25 | 1925-26 | 1926-27 | 1927-28 Revised | 1928-29 Budget |
|---|---|---|---|---|---|---|---|---|
| Land Revenue ... | 1,65 | (a) 1,68 | (b) 1,82 | (d) 62 | 64 | 66 | 67 | 65 |
| Excise ... | 29 | 33 | 35 | 40 | 54 | 64 | 48 | 52 |
| Stamps ... | 4 | 4 | 4 | 1 | 1 | 2 | 1 | 3 |
| Forest ... | 51 | 40 | 44 | 43 | 43 | 44 | 45 | 45 |
| Registration ... | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| Irrigation ... | 1,25 | 73 | 1,00 | 92 | 94 | 96 | 1,11 | 1,11 |
| General Administration ... | 1,23 | (a) 1,17 | (b) (c) 99 | (d) 2,19 | 2,25 | 2,23 | 2,20 | 2,23 |
| Administration of Justice ... | 71 | 67 | 69 | 71 | 73 | 74 | 74 | 74 |
| Jails and Convict Settlements ... | 31 | 27 | 25 | 26 | 25 | 25 | 25 | 25 |
| Police ... | 1,92 | 1,74 | (c) 1,67 | 1,69 | 1,69 | 1,67 | 1,67 | 1,70 |
| Education ... | 1,73 | 1,72 | 1,92 | 1,84 | 1,96 | 2,00 | 2,05 | 2,09 |
| Medical ... | 46 | 46 | 43 | 44 | 47 | 50 | 47 | 54 |
| Civil Works ... | 1,88 | 1,06 | 98 | 92 | 92 | 1,22 | 1,33 | 1,25 |
| Public Health ... | 29 | 18 | 19 | 22 | 25 | 20 | 22 | 30 |
| Agriculture ... | 30 | 24 | 24 | 26 | 27 | 27 | 28 | 29 |

(a), (b), (c) and (d)—See foot-notes to graph III.

# III

## CHIEF ITEMS OF EXPENDITURE

## (CHARGED TO REVENUE OF THE GOVERNMENT OF BOMBAY).




(*a*) In 1922-23 the cost of the Collector of Bombay and his establishment and the contingent charges (except postage and telegrams) of all Collectors were transferred from "22, General Administration" to "5, Land Revenue." These amounted at the time to about Rs. 5 lakhs.

(*b*) From 1923-24 onwards a fixed amount of Rs. 18,78 lakhs has been debited each year to "5, Land Revenue" by transfer from "22, General Administration." This represents the portion debitable to "5, Land Revenue" on account of district administration.

(*c*) In 1923-24 the cost (about Rs. 9 lakhs) of "Village Police" was transferred from "26, Police" to "22, General Administration."

(*d*) In 1924-25—(i) The cost (averaging Rs. 24 lakhs of the pay and allowances of district and village officers entered under the minor head "Land Records," and

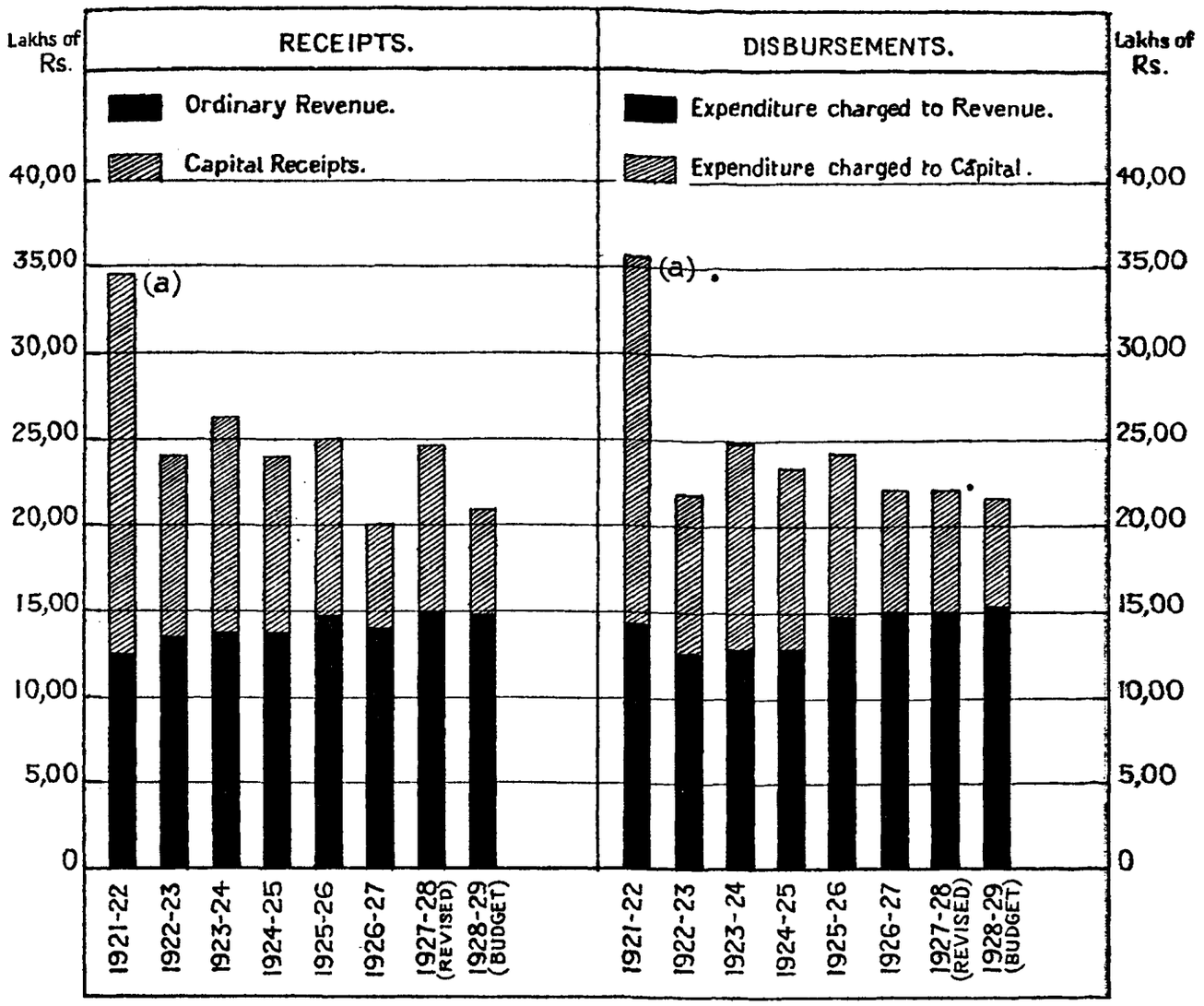
(ii) the value (averaging Rs. 97 lakhs) of the assessments of service lands alienated to district and village officers

were transferred from "5, Land Revenue" to "22, General Administration."

Changes (*a*) to (*d*) were all changes in accounts classification made under instructions from the Auditor General.

# IV

## TOTAL RECEIPTS AND DISBURSEMENTS OF THE GOVERNMENT OF BOMBAY.




| Year. | Ordinary. | Capital. | Year. | Charged to Revenue. | Charged to Capital. |
|---|---|---|---|---|---|
| | Lakhs of Rupees. | | | Lakhs of Rupees. | |
| 1921-22 ... ... | 12,61 | 21,93 | 1921-22 ... ... | 14,29 | 21,19 |
| 1922-23 ... ... | 13,58 | 10,29 | 1922-23 ... ... | 12,55 | 9,12 |
| 1923-24 ... ... | 13,70 | 12,67 | 1923-24 ... ... | 12,83 | 12,06 |
| 1924-25 ... ... | 13,83 | 10,19 | 1924-25 ... ... | 12,83 | 10,32 |
| 1925-26 ... .. | 14,76 | 10,25 | 1925-26 ... ... | 14,66 | 9,69 |
| 1926-27 ... ... | 14,09 | 5,97 | 1926-27 ... ... | 15,01 | 7,15 |
| 1927-28 (Revised) ... ... | 15,02 | 9,62 | 1927-28 (Revised) ... ... | 15,06 | 7,04 |
| 1928-29 (Budget) ... ... | 14,88 | 5,85 | 1928-29 (Budget) ... ... | 15,22 | 6,37 |
| * Receipts. | | | * Disbursements. | | |

(a) In the accounts of 1921-22 a book-entry of 12,06 lakhs was made both under receipts and disbursements on account of pre-reform debt of this province transferred from Government of India accounts.

* The contribution payable to the Government of India under D. R. 18 has throughout been deducted from the receipts.

*Note.*—Development Department transactions are included under capital heads.

# STATEMENT A.

## STATEMENT SHOWING, IN THOUSANDS OF RUPEES, PROVINCIAL RECEIPTS AND EXPENDITURE UNDER EACH MAJOR HEAD

## ACCOUNTS FOR THE FIVE YEARS ENDING 1926-27

AND

## BUDGET AND REVISED ESTIMATES FOR 1927-28

| No. of Account Head. | Heads of Revenue. | 1922-23, Accounts. | 1923-24, Accounts. | 1924-25, Accounts. | 1925-26, Accounts. | 1926-27, Accounts. | 1927-28, Budget. | 1927-28, Revised Estimates. |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | **Principal Heads of Revenue.** | | | | | | | |
| II | Taxes on Income ... ... | 3,00 | ... | ... | ... | ... | ... | ... |
| V | Land Revenue ... ... | 5,58,69 | 5,08,89 | 5,16,53 | 5,41,11 | 4,66,95 | 5,30,00 | 5,45,30 |
| VI | Excise ... ... ... | 4,22,79 | 4,34,59 | 4,42,98 | 4,15,33 | 4,09,39 | 4,00,00 | 3,86,11 |
| VII | Stamps ... ... ... | 1,76,63 | 1,79,89 | 1,78,06 | 1,76,34 | 1,67,57 | 1,78,00 | 1,74,10 |
| VIII | Forest ... ... ... | 70,37 | 71,50 | 73,08 | 75,28 | 76,56 | 73,95 | 71,54 |
| IX | Registration ... ... | 13,02 | 12,87 | 12,49 | 12,78 | 12,04 | 12,94 | 11,94 |
| IX-A | Scheduled Taxes ... ... | 2,66 | 9,40 | 9,03 | 15,30 | 19,55 | 22,54 | 21,35 |
| | Total ... | 12,47,16 | 12,17,14 | 12,32,17 | 12,36,14 | 11,52,06 | 12,26,43 | 12,10,34 |
| | **Irrigation, Navigation, Embankment and Drainage Works.** | | | | | | | |
| XIII | Works for which capital accounts are kept. | 52,28 | 53,34 | 52,63 | 41,35 | 48,27 | 63,46 | 52,68 |
| XIV | Works for which no capital accounts are kept. | 97 | 68 | 65 | 77 | 97 | 70 | 1,00 |
| | Total ... | 53,25 | 54,02 | 53,28 | 42,12 | 49,24 | 64,16 | 53,68 |
| | **Debt Service.** | | | | | | | |
| XVI | Interest { Ordinary ... | 21,28 | 19,68 | 15,97 | 1,17,22 | 1,18,97 | 1,09,29 | 1,10,19 |
| | Interest { Development ... | 58,79 | 83,24 | 1,16,70 | 48,58 | 49,16 | 49,89 | 50,68 |
| | Total ... | 80,07 | 1,02,92 | 1,32,67 | 1,65,80 | 1,68,13 | 1,59,18 | 1,60,87 |
| | **Civil Administration.** | | | | | | | |
| XVII | Administration of Justice ... | 13,87 | 14,82 | 15,14 | 16,46 | 17,89 | 16,92 | 15,30 |
| XVIII | Jails and Convict Settlements ... | 4,84 | 5,18 | 4,59 | 5,02 | 5,65 | 6,37 | 6,75 |
| XIX | Police ... ... ... | 7,69 | 5,90 | 5,00 | 7,85 | 7,77 | 6,11 | 7,25 |
| XX | Ports and Pilotage ... ... | 38 | ... | ... | ... | ... | ... | ... |
| XXI | Education ... ... | 9,58 | 10,04 | 11,21 | 10,52 | 10,85 | 10,31 | 11,07 |
| XXII | Medical ... ... | 6,52 | 6,48 | 6,25 | 6,55 | 5,46 | 5,74 | 5,52 |
| XXIII | Public Health ... ... | 4,76 | 8,35 | 5,65 | 6,15 | 6,35 | 5,21 | 6,00 |
| XXIV | Agriculture ... ... | 3,53 | 3,54 | 3,27 | 3,19 | 3,01 | 3,16 | 3,00 |
| XXV | Industries ... ... | 48 | 4 | 4 | 4 | 7 | 2 | 3 |
| XXVI | Miscellaneous Departments ... | 1,20 | 2,01 | 2,12 | 1,99 | 2,05 | 1,95 | 1,83 |
| | Total ... | 52,80 | 56,36 | 53,37 | 57,77 | 59,10 | 55,79 | 56,75 |
| | **Civil Works.** | | | | | | | |
| XXX | Civil Works ... ... | 16,36 | 17,89 | 15,42 | 16,13 | 16,38 | 16,92 | 16,65 |
| XXXI | Bombay Development Scheme... | ... | ... | ... | ... | ... | ... | 20,64 |
| | Total ... | 16,36 | 17,89 | 15,42 | 16,13 | 16,38 | 16,92 | 37,29 |
| | **Miscellaneous.** | | | | | | | |
| XXXII | Transfers from Famine Insurance Fund ... ... | ... | ... | ... | ... | ... | ... | 6,57 |
| XXXIII | Receipts in aid of Superannuation | 14,77 | 15,81 | 18,04 | 17,74 | 19,84 | 16,63 | 13,65 |
| XXXIV | Stationery and Printing ... | 2,87 | 2,74 | 2,44 | 3,65 | 3,98 | 2,85 | 3,50 |
| XXXV | Miscellaneous ... ... | 6,31 | 14,30 | 7,27 | 9,28 | 10,72 | 2,97 | 2,46 |
| | Total ... | 23,95 | 32,85 | 27,75 | 30,67 | 34,54 | 22,45 | 26,18 |
| | **Provincial Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.** | | | | | | | |
| XXXIX | Contribution to the Central Government by Provincial Government. | -56,00 | -56,00 | -56,00 | ... | ... | ... | ... |
| XXXIX-A | Miscellaneous Adjustments between the Central and Provincial Governments. | -39 | 27,64 | 40,52 | 9,76 | 4,03 | 3,58 | ... |
| | Total ... | -56,39 | -28,36 | -15,48 | 9,76 | 4,03 | 3,58 | ... |
| | **Extraordinary Items.** | | | | | | | |
| XL | Extraordinary Receipts ... | ... | ... | ... | ... | 2,58 | 2,18 | 8,12 |
| | **Total Revenue ...** | 14,17,20 | 14,52,82 | 14,99,18 | 15,58,39 | 14,86,06 | 15,50,69 | 15,53,23 |

| No. of Account Head. | Heads of Revenue. | 1922-23, Accounts. | 1923-24, Accounts. | 1924-25, Accounts. | 1925-26, Accounts. | 1926-27, Accounts. | 1927-28, Budget. | 1927-28, Revised Estimates. |
|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| | **Capital Account not charged to Revenue.** | | | | | | | |
| XLII | Bombay Development Scheme ... | 27,85 | 28,44 | 24,26 | 28,00 | 25,46 | 30,52 | 8,52 |
| | Total ... | 27,85 | 28,44 | 24,26 | 28,00 | 25,46 | 30,52 | 8,52 |
| | **Debt Heads.** | | | | | | | |
| | **Deposits and Advances—** | | | | | | | |
| | Famine Insurance Fund ... | 61,03 | 33,07 | 50,23 | 50,99 | 46,95 | 17,18 | 12,17 |
| | Appropriation for Reduction or Avoidance of Debt. — Bombay Development. | 20,21 | 11,04 | 11,72 | 12,77 | 13,31 | 9,65 | 13,00 |
| | Appropriation for Reduction or Avoidance of Debt. — Other purposes. | ... | ... | 2,20 | 8,06 | 5,93 | 7,24 | 5,32 |
| | Miscellaneous Government Account. | 1 | 4,63 | ... | ... | ... | ... | ... |
| | Suspense Account. — Ordinary ... | ... | 23,78 | 36,71 | 89,20 | 1,11,00 | ... | ... |
| | Suspense Account. — Development. | 1 | ... | 34,67 | 42,83 | ... | ... | ... |
| | Deposits of Depreciation Fund of Government Presses. | ... | ... | ... | ... | 62 | 70 | 70 |
| | **Loans and Advances by Provincial Government—** | | | | | | | |
| | For Bombay Development ... | 2,34 | 3,13 | 3,34 | 3,28 | 3,55 | 3,50 | 3,60 |
| | For Development purposes to Local Bodies. | | | | 41,71 | 37,40 | 24,52 | 24,52 |
| | For other purposes ... | 93,28 | 59,65 | 33,79 | 41,72 | 41,95 | 33,39 | 28,73 |
| | **Advances from the Provincial Loans Fund—** | | | | | | | |
| | For Bombay Development ... | 6,25,00 | 8,68,50 | 5,00,00 | 1,85,00 | 80,00 | 15,25 | 15,25 |
| | For Development purposes to Local Bodies. | | | | 1,60,00 | 70,00 | 40,00 | 40,00 |
| | For other purposes ... | 1,40,20 | 1,52,08 | 2,04,68 | 3,13,00 | 1,11,98 | 2,37,27 | 2,35,33 |
| | Total, Debt Heads ... | 9,42,08 | 11,55,88 | 8,77,34 | 9,48,56 | 5,22,74 | 3,88,70 | 3,78,62 |
| | **Total, Capital Receipts** ... | 9,69,93 | 11,84,32 | 9,01,60 | 9,76,56 | 5,48,20 | 4,19,22 | 3,87,14 |
| | **Total Receipts*** ... | 23,87,13 | 26,37,14 | 24,00,78 | 25,34,95 | 20,34,26 | 19,69,91 | 19,40,37 |
| | Opening Balance. — Ordinary ... | 1,92,72 | 4,02,05 | 5,44,79 | 6,35,67 | 6,63,54 | 5,08,54 | 4,59,50 |
| | Opening Balance. — Development. | 21,41 | 31,90 | 37,62 | 32,30 | 70,15 | 53,98 | 64,35 |
| | Grand Total ... | 26,01,26 | 30,71,09 | 29,83,19 | 32,03,12 | 27,67,95 | 25,32,43 | 24,64,22 |

* NOTE.—Excluding Development Department figures the distribution between Revenue and Capital Receipts is as follows :—

| | 1922-23, Accounts. | 1923-24, Accounts. | 1924-25, Accounts. | 1925-26, Accounts. | 1926-27, Accounts. | 1927-28, Budget. | 1927-28, Revised. |
|---|---|---|---|---|---|---|---|
| Ordinary Revenue ... | 13,58,41 | 13,69,58 | 13,82,48 | 15,09,81 | 14,36,90 | 15,00,80 | 15,02,55 |
| Capital Receipts ... | 2,94,52 | 2,73,21 | 3,27,61 | 7,04,68 | 4,25,88 | 3,60,30 | 3,46,77 |

| No. of Account Head. | Heads of Expenditure. | 1922-23, Accounts. | 1923-24, Accounts. | 1924-25, Accounts. | 1925-26, Accounts. |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | **Direct Demands on Revenue.** | | | | |
| 5 | Land Revenue (Reserved) ... ... | 1,67,49 | 1,82,36 | 62,15 | 64,15 |
| 6 | Excise (Transferred) ... ... ... | 32,76 | 35,31 | 40,22 | 54,07 |
| 7 | Stamps (Reserved) ... ... ... | 3,59 | 3,87 | 88 | 1,39 |
| 8 | Forest (Transferred) ... ... ... | 40,14 | 43,55 | 42,99 | 40,92 |
| 8A | Forest Capital Outlay (Transferred)... ... | ... | ... | ... | 2,02 |
| 9 | Registration (Transferred) ... ... | 7,41 | 6,66 | 6,81 | 6,66 |
| 9A | Scheduled Taxes (Reserved) ... ... | ... | 18 | 18 | 18 |
| | Total ... | 2,51,39 | 2,71,93 | 1,53,23 | 1,69,39 |
| | Reserved ... | 1,71,08 | 1,86,41 | 63,21 | 65,72 |
| | Transferred ... | 80,31 | 85,52 | 90,02 | 1,03,67 |
| | **Irrigation Revenue Account.** | | | | |
| 14 | Interest on Works for which capital accounts are kept—Irrigation Works (Reserved). | 42,73 | 49,22 | 57,20 | 62,43 |
| 15 | Other Revenue Expenditure Financed from Ordinary Revenue (Reserved)— | | | | |
| | A. Irrigation Works (P. W.) ... ... | 30,33 | 20,76 | 33,82 | 30,63 |
| | B. Navigation, Embankment and Drainage Works (P. W.). | ... | 17 | 35 | 57 |
| | A. Irrigation Works (Civil) ... ... | 23 | 16 | 19 | 64 |
| 15 (1) | Other Revenue Expenditure Financed from Famine Insurance Grants (Reserved). | ... | ... | ... | ... |
| | Total (Reserved) ... | 73,29 | 70,31 | 91,56 | 94,27 |
| | **Irrigation Capital Account (charged to Revenue).** | | | | |
| 16 | Construction of Protective Irrigation Works (Reserved)— | | | | |
| | A. Financed from Famine Insurance Grants. | ... | 30,00 | ... | ... |
| | B. Financed from Ordinary Revenues ... | ... | ... | ... | ... |
| | Total (Reserved) ... | ... | 30,00 | ... | ... |
| | **Debt Services.** | | | | |
| 19 | Interest on Ordinary Debt (Reserved). { Ordinary ... | 11,23 | 14,77 | 9,91 | 1,19,16 |
| | { Development ... | 88,59 | 1,30,91 | 1,80,09 | 1,39,59 |
| 21 | Reduction or Avoidance of Debt (Reserved). { Ordinary ... | ... | ... | 2,52 | 8,85 |
| | { Development ... | 9,39 | 9,39 | 9,39 | 9,39 |
| | Total (Reserved) ... | 1,09,21 | 1,55,07 | 2,01,91 | 2,76,99 |

| 1926-27, Accounts. | 1927-28, Budget. | | | 1927-28, Revised Estimates. | | | No. of Account Head. |
|---|---|---|---|---|---|---|---|
| | Voted. | Non-voted. | Total. | Voted. | Non-voted. | Total. | |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 65,71 | 51,74 | 14,73 | 66,47 | 52,32 | 14,96 | 67,28 | 5 |
| 64,02 | 45,52 | 1,91 | 47,43 | 46,28 | 1,92 | 48,20 | 6 |
| 1,75 | 1,58 | ... | 1,58 | 1,43 | ... | 1,43 | 7 |
| 41,40 | 36,70 | 5,02 | 41,72 | 37,92 | 4,33 | 42,25 | 8 |
| 2,22 | ... | ... | ... | 2,93 | ... | 2,93 | 8A |
| 6,66 | 6,91 | ... | 6,91 | 6,72 | ... | 6,72 | 9 |
| 19 | 21 | ... | 21 | 20 | ... | 20 | 9A |
| 1,81,95 | 1,42,66 | 21,66 | 1,64,32 | 1,47,80 | 21,21 | 1,69,01 | |
| 67,65 | 53,53 | 14,73 | 68,26 | 53,95 | 14,96 | 68,91 | |
| 1,14,30 | 89,13 | 6,93 | 96,06 | 93,85 | 6,25 | 1,00,10 | |
| 54,08 | ... | 55,46 | 55,46 | ... | 55,49 | 55,49 | 14 |
| 23,68 | 38,71 | ... | 38,71 | 35,10 | 20 | 35,30 | 15A |
| 41 | 36 | ... | 36 | 40 | ... | 40 | 15B |
| 22 | 41 | ... | 41 | 41 | ... | 41 | 15A |
| 7,11 | 12,54 | 34 | 12,88 | 9,54 | 34 | 9,88 | 15(1) |
| 85,50 | 52,02 | 55,80 | 1,07,82 | 45,45 | 56,03 | 1,01,48 | |
| 10,00 | ... | 10,00 | 10,00 | ... | 10,00 | 10,00 | 16A |
| ... | ... | ... | ... | ... | ... | ... | 16B |
| 10,00 | ... | 10,00 | 10,00 | ... | 10,00 | 10,00 | |
| (a) 1,15,28 | ... | 1,23,81 | (c) 1,23,81 | ... | 1,19,64 | (e) 1,19,64 | 19 |
| 1,18,40 | 20 | 1,04,73 | 1,04,93 | 20 | 89,63 | 89,83 | |
| (b) 11,66 | 2,42 | 6,52 | (d) 8,94 | ... | 9,78 | (f) 9,78 | 21 |
| 4,47 | ... | 4,67 | 4,67 | ... | 3,44 | 3,44 | |
| 2,49,81 | 2,62 | 2,39,73 | 2,42,35 | 20 | 2,22,49 | 2,22,69 | |

(a) Including 15,08 for Development Department to be met from General Balances.
(b) ,, 4,92 ,, ,, ,,
(c) ,, 26,29 ,, ,, ,,
(d) ,, 1,21 ,, ,, ,,
(e) ,, 23,04 ,, ,, ,,
(f) ,, 4,46 ,, ,, ,,

| No. of Account Head. | Heads of Expenditure. | 1922-23, Accounts. | 1923-24, Accounts. | 1924-25, Accounts. | 1925-26, Accounts. |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | **Civil Administration.** | | | | |
| 22 | General Administration (Reserved) ... ... | 1,17,00 | 97,54 | 2,17,68 | 2,23,37 |
| 22 | General Administration (Transferred) ... | ... | 1,29 | 1,55 | 1,57 |
| 24 | Administration of Justice (Reserved) ... | 67,00 | 68,87 | 71,37 | 72,74 |
| 25 | Jails and Convict Settlements (Reserved) ... | 27,03 | 24,74 | 25,96 | 25,28 |
| 26 | Police (Reserved) .. ... ... | 1,73,82 | 1,66,68 | 1,68,98 | 1,69,37 |
| 27 | Ports and Pilotage (Reserved) ... ... | 1,75 | 38 | 20 | 21 |
| 30 | Scientific Departments (Reserved) ... ... | 18 | ... | ... | ... |
| 30 | Scientific Departments (Transferred) ... | 31 | 65 | 66 | 79 |
| 31 | Education (Reserved) ... . . ... | 6,31 | 8,34 | 6,69 | 6,84 |
| 31 | Education (Transferred)... ... ... | 1,65,93 | 1,83,41 | 1,77,35 | 1,88,98 |
| 32 | Medical (Reserved) ... ... ... | 6 | 9 | 7 | 5 |
| 32 | Medical (Transferred) ... ... ... | 45,39 | 43,10 | 43,78 | 47,15 |
| 33 | Public Health (Transferred) ... ... | 17,58 | 19,43 | 22,27 | 24,57 |
| 34 | Agriculture (Transferred) ... ... | 23,87 | 23,83 | 26,06 | 26,81 |
| 35 | Industries (Transferred) ... ... ... | 2,92 | 1,51 | 19 | 69 |
| 37 | Miscellaneous Departments (Reserved) ... | 4,86 | 4,48 | 4,66 | 4,27 |
| 37 | Miscellaneous Departments (Transferred) ... | 13 | 1,47 | 16 | 21 |
| | Total ... | 6,54,46 | 6,45,81 | 7,67,63 | 7,92,90 |
| | Reserved ... | 3,98,03 | 3,71,12 | 4,95,61 | 5,02,13 |
| | Transferred ... | 2,56,43 | 2,74,69 | 2,72,02 | 2,90,77 |
| | **Civil Works.** | | | | |
| 41 | Civil Works (Reserved) ... ... ... | 4,73 | 4,31 | 3,85 | 5,11 |
| 41 | Civil Works (Transferred) ... ... | 1,01,41 | 93,61 | 88,02 | 86,77 |
| 42 | Bombay Development Scheme (Reserved) ... | ... | ... | ... | ... |
| | Total ... | 1,06,14 | 97,92 | 91,87 | 91,88 |
| | Reserved ... | 4,73 | 4,31 | 3,85 | 5,11 |
| | Transferred ... | 1,01,41 | 93,61 | 88,02 | 86,77 |
| | **Miscellaneous.** | | | | |
| 43 | Famine Relief and Insurance (Reserved)— | | | | |
| | A. Famine Relief ... ... ... | 2,79 | 3,92 | 13,26 | ... |
| | B. Transfers to Famine Insurance Fund ... | 60,81 | 29,68 | 43,97 | 9,32 |
| 45 | Superannuation Allowances and Pensions (Reserved). | 55,12 | 57,81 | 50,86 | 44,28 |
| 46 | Stationery and Printing (Partly) { Reserved ... | 16,90 | 14,11 | 9,77 | 56,25 11,07 |
| | Reserved and Partly (Transferred) { Transferred ... | 1,11 | 1,66 | 1,65 | 1,78 |
| 47 | Miscellaneous (Reserved) ... ... | 7,81 | 7,37 | 6,60 | 13,43 |
| 47 | Miscellaneous (Transferred) ... ... | 14,14 | 15,27 | 15,97 | 22,48 |
| | Total ... | 1,58,68 | 1,29,82 | 1,42,08 | 1,58,61 |
| | Reserved ... | 1,43,43 | 1,12,89 | 1,24,46 | 1,34,35 |
| | Transferred ... | 15,25 | 16,93 | 17,62 | 24,26 |

| 1926-27, Accounts. | 1927-28, Budget. | | | 1927-28, Revised Estimates. | | | No. of Account Head. |
|---|---|---|---|---|---|---|---|
| | Voted. | Non-voted. | Total. | Voted. | Non-voted. | Total. | |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 2,21,28 | 1,00,21 | 1,21,65 | 2,21,86 | 98,94 | 1,19,71 | 2,18,65 | 22 |
| 1,63 | 1,57 | ..... | 1,57 | 1,57 | ... | 1,57 | 22 |
| 74,05 | 62,61 | 10,20 | 72,81 | 62,71 | 11,37 | 74,08 | 24 |
| 24,74 | 24,36 | 1,26 | 25,62 | 23,39 | 1,12 | 24,51 | 25 |
| 1,67,07 | 1,57,96 | 9,52 | 1,67,48 | 1,57,25 | 9,33 | 1,66,58 | 26 |
| 21 | 21 | ..... | 21 | 21 | ... | 21 | 27 |
| ..... | ..... | ..... | ..... | ... | ... | ..... | 30 |
| 60 | 62 | ..... | 62 | 62 | ... | 62 | 30 |
| 6,76 | 6,83 | 21 | 7,04 | 6,81 | 17 | 6,98 | 31 |
| 1,92,88 | 1,91,33 | 7,11 | 1,98,44 | 1,91,59 | 6,47 | 1,98,06 | 31 |
| 6 | 6 | ..... | 6 | 6 | ... | 6 | 32 |
| 49,85 | 42,52 | 5,59 | 48,11 | 42,96 | 4,27 | 47,23 | 32 |
| 19,97 | 21,01 | 2,90 | 23,91 | 19,70 | 2,40 | 22,10 | 33 |
| 26,86 | 25,85 | 2,55 | 28,40 | 25,64 | 2,35 | 27,99 | 34 |
| 89 | 93 | ..... | 93 | 81 | ... | 81 | 35 |
| 4,13 | 4,24 | 39 | 4,63 | 3,86 | 29 | 4,15 | 37 |
| 21 | 19 | 5 | 24 | 18 | 4 | 22 | 37 |
| 7,91,19 | 6,40,50 | 1,61,43 | 8,01,93 | 6,36,30 | 1,57,52 | 7,93,82 | |
| 4,98,30 | 3,56,48 | 1,43,23 | 4,99,71 | 3,53,23 | 1,41,99 | 4,95,22 | |
| 2,92,89 | 2,84,02 | 18,20 | 3,02,22 | 2,83,07 | 15,53 | 2,98,60 | |
| 5,01 | 4,80 | ..... | 4,80 | 4,74 | ... | 4,74 | 41 |
| 1,17,08 | 1,16,26 | 11,57 | 1,27,83 | 1,16,75 | 11,57 | 1,28,32 | 41 |
| ..... | ..... | ..... | ..... | 3,16 | 22,79 | 25,95 | 42 |
| 1,22,09 | 1,21,06 | 11,57 | 1,32,63 | 1,24,65 | 34,36 | 1,59,01 | |
| 5,01 | 4,80 | ..... | 4,80 | 7,90 | 22,79 | 30,69 | |
| 1,17,08 | 1,16,26 | 11,57 | 1,27,83 | 1,16,75 | 11,57 | 1,28,32 | |
| 11,27 | 5,62 | 35 | 5,97 | 19,77 | 52 | 20,29 | 43-A |
| 35,22 | ..... | 4,75 | 4,75 | ... | ... | ..... | 43-B |
| 55,74 | 55,24 | 94 | 56,18 | 51,23 | 1,23 | 52,46 | 45 |
| 13,72 | 15,85 | ..... | 15,85 | 15,82 | ... | 15,82 | 46 |
| 1,76 | 1,85 | ..... | 1,85 | 1,85 | ... | 1,85 | 46 |
| 10,49 | 14,10 | ..... | 14,10 | 9,92 | ... | 9,92 | 47 |
| 22,33 | 10,02 | ..... | 10,02 | 7,64 | ... | 7,64 | 47 |
| 1,50,53 | 1,02,68 | 6,04 | 1,08,72 | 1,06,23 | 1,75 | 1,07,98 | |
| 1,26,44 | 90,81 | 6,04 | 96,85 | 96,74 | 1,75 | 98,49 | |
| 24,09 | 11,87 | ..... | 11,87 | 9,49 | ... | 9,49 | |

| No. of Account Head. | Heads of Expenditure. | 1922-23, Accounts. | 1923-24, Accounts. | 1924-25, Accounts. | 1925-26, Accounts. |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | **Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.** | | | | |
| 51 | Contributions to the Central Government by Provincial Governments (Reserved). | ... | ... | ... | 34,00 |
| 51A | Miscellaneous adjustments between the Central and Provincial Governments (Transferred). | ... | ... | ... | 21 |
| | Total ... | ... | ... | ... | 34,21 |
| | Reserved ... | ... | ... | ... | 34,00 |
| | Transferred ... | ... | ... | ... | 21 |
| | **Extraordinary Items.** | | | | |
| 52 | Extraordinary Payments (Reserved) ... | ... | ... | .. | ... |
| | Total (Reserved) ... | ... | ... | ... | ... |
| | **Expenditure in England.** | | | | |
| | Secretary of State (Reserved) ... ... | ... | 75 | 22 | 93 |
| | Secretary of State (Transferred) ... ... | ... | 1 | 17 | 12 |
| | High Commissioner (Reserved) ... .. | ... | 14,93 | 15,32 | 19,64 |
| | High Commissioner (Transferred) ... ... | ... | 6,89 | 8,58 | 10,79 |
| | Total ... | ... | 22,58 | 24,29 | 31,48 |
| | Reserved ... | ... | 15,68 | 15,54 | 20,57 |
| | Transferred ... | ... | 6,90 | 8,75 | 10,91 |
| | **Total Expenditure charged to Revenue** ... | 13,53,17 | 14,23,44 | 14,72,57 | 16,49,73 |
| | Reserved ... | 8,99,77 | 9,45,79 | 9,96,14 | 11,33,14 |
| | Transferred ... | 4,53,40 | 4,77,65 | 4,76,43 | 5,16,59 |
| | **Capital Account not charged to Revenue.** | | | | |
| 52A | Forest Capital Outlay (Transferred)... ... | 2,20 | 3,69 | 1,03 | 39 |
| 55 | Construction of Irrigation Works (Reserved) ... | 69,50 | 69,96 | 1,55,85 | 2,45,74 |
| 56A | Capital outlay on improvement on Public Health (Reserved). | ... | ... | 3 | 10,00 |
| 56A | Capital outlay on improvement on Public Health (Transferred). | 6,07 | 78 | 21 | 2,22 |
| 56B | Capital Outlay (Transferred) ... ... | ... | 95 | ... | ... |
| 59 | Bombay Development Scheme (Reserved) ... | 2,65,51 | 2,47,70 | 1,57,91 | 76,72 |
| 60 | Civil Works not charged to Revenue (Transferred). | 44,92 | 65,70 | 85,22 | 78,40 |
| 60A | Other Provincial Works not charged to Revenue (Reserved). | ... | ... | ... | ... |
| 60A | Other Provincial Works not charged to Revenue (Transferred). | 17,51 | 2,20 | 60 | 25 |
| 60B | Payment of Commuted value of Pensions (Reserved). | ... | ... | ... | ... |
| | Total ... | 4,05,71 | 3,90,98 | 4,00,85 | 4,13,72 |
| | Reserved ... | 3,35,01 | 3,17,66 | 3,13,79 | 3,32,46 |
| | Transferred ... | 70,70 | 73,32 | 87,06 | 81,26 |

| 1926-27, Accounts. | 1927-28, Budget. | | | 1927-28, Revised Estimates. | | | No. of Account Head. |
|---|---|---|---|---|---|---|---|
| | Voted. | Non-voted. | Total. | Voted. | Non-voted. | Total. | |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 28,00 | ..... | ..... | ..... | ..... | ..... | ..... | 51 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 51A |
| 28,00 | ..... | ..... | ..... | ..... | ..... | ..... | |
| 28,00 | ..... | ..... | ..... | ..... | ..... | ..... | |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 52 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | |
| 1,90 | 30 | 1,08 | 1,38 | 32 | 1,39 | 1,71 | ... |
| 11 | 14 | ..... | 14 | 7 | ..... | 7 | ... |
| 20,11 | 2,99 | 18,97 | 21,96 | 3,22 | 19,86 | 23,08 | .... |
| 10,49 | 1,91 | 8,35 | 10,26 | 2,02 | 8,16 | 10,18 | .... |
| 32,61 | 5,34 | 28,40 | 33,74 | 5,63 | 29,41 | 35,04 | |
| 22,01 | 3,29 | 20,05 | 23,34 | 3,54 | 21,25 | 24,79 | |
| 10,60 | 2,05 | 8,35 | 10,40 | 2,09 | 8,16 | 10,25 | |
| 16,51,68 | 10,66,88 | 5,34,63 | 16,01,51 | 10,66,26 | 5,32,77 | 15,99,03 | |
| 10,92,72 | 5,63,55 | 4,89,58 | 10,53,13 | 5,61,01 | 4,91,26 | 10,52,27 | |
| 5,58,96 | 5,03,33 | 45,05 | 5,48,38 | 5,05,25 | 41,51 | 5,46,76 | |
| ..... | 3,15 | ..... | 3,15 | ..... | ..... | ..... | 52-A |
| 2,07,19 | 2,05,65 | 30,25 | 2,35,90 | 2,19,84 | 30,64 | 2,50,48 | 55 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 56-A |
| 8,36 | 7,08 | ..... | 7,08 | 5,13 | ..... | 5,13 | 56-A |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 56-B |
| 44,98 | (a) 42,82 | (a) 85 | - 1,83,19 | (c) 48,11 | 85 | 24,24 | 59 |
| 36,60 | 44,13 | ..... | 44,13 | 38,37 | ..... | 38,37 | 60 |
| 9,74 | 13 | ..... | 13 | 51 | ..... | 51 | 60-A |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 60-A |
| 3,84 | 3,82 | 95 | 4,77 | 45 | 96 | 1,41 | 60-B |
| 3,10,71 | 3,06,78 | 32,05 | 1,11,97 | 3,12,41 | 32,45 | 3,20,14 | |
| 2,65,75 | 2,52,42 | 32,05 | (b) 57,61 | 2,68,91 | 32,45 | (b) 2,76,64 | |
| 44,96 | 54,36 | ..... | 54,36 | 43,50 | ..... | 43,50 | |

(a) Distribution of the gross estimate has been given.
(b) The total includes the *net* estimate under "59, Bombay Development Scheme."
(c) Distribution of the gross estimate of 48,96 has been given.

| No. of Account Head. | Heads of Expenditure. | 1922-23, Accounts. | 1923-24, Accounts. | 1924-25, Accounts. | 1925-26, Accounts. |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | **Debt, Deposits and Advances.** | | | | |
| | *Reserved.* | | | | |
| | Famine Insurance Fund ... ... | ... | ... | ... | ..... |
| | Suspense Account { Development ... ... | -9,38 | ... | 34,69 | 42,81 |
| | Suspense Account { Ordinary ... ... | ... | 23,75 | 35,27 | 89,24 |
| | Appropriation for Reduction or Avoidance of Debt. { Development ... | 9,85 | 18 | 5 | 7 |
| | Appropriation for Reduction or Avoidance of Debt. { Ordinary ... | ... | ... | ... | ..... |
| | Sinking Fund Investment Account. { Development ... | 19,76 | 10,82 | 11,38 | 11,91 |
| | Sinking Fund Investment Account. { Ordinary ... | ... | ... | ... | ..... |
| | Deposits of Depreciation Fund of Government Presses. | ... | ... | ... | ..... |
| | **Loans and Advances by Provincial Government—** | | | | |
| | For Bombay Development ... ... | 3,40,00 | 5,89,00 | 3,01,83 | { 2,12 |
| | For Development purposes to Local Bodies ... | | | | { 1,60,00 |
| | For other purposes . ... ... | 19,20 | 20,88 | 28,70 | 25,30 |
| | **Advances from Provincial Loans Fund—** | | | | |
| | For Bombay Development ... ... | ... | 63 | 67 | { ..... |
| | For Development purposes to Local Bodies ... | | | | { 41,71 |
| | For other purposes ... ... ... | 29,00 | 29,00 | 29,00 | 32,82 |
| | Total, Debt Heads (Reserved) ... | 4,08,34 | 6,74,26 | 4,41,59 | 4,05,98 |
| | **Total, Capital Account not charged to Revenue.** | 8,14,14 | 10,65,24 | 8,42,44 | 8,19,70 |
| | Reserved ... | 7,43,44 | 9,91,92 | 7,55,38 | 7,38,44 |
| | Transferred ... | 70,70 | 73,32 | 87,06 | 81,26 |
| | **TOTAL, Disbursements ¶** ... | 21,67,31 | 24,88,68 | 23,15,01 | 24,69,43 |
| | Reserved ... | 16,43,21 | 19,37,71 | 17,51,52 | 18,71,58 |
| | Transferred ... | 5.24,10 | 5,50,97 | 5,63,49 | 5,97,85 |
| | Closing Balance ... { Ordinary ... | 4,02,05* | 5,14,79† | 6,35,88‡ | 6,63,54 § |
| | Closing Balance ... { Development ... | 31,90 | 37,62 | 32,30 | 70,15 |
| | Grand Total ... | 26,01,26 | 30,71,09 | 29,83,19 | 32,03,12 |

* Includes Balance of Famine Insurance Fund 61,03.
† " " " 94,10.
‡ " " " 1,44,33.
§ " " " 1,95,32.

¶ NOTE.—Excluding Development Department figures the distribution between Revenue and Capital Expenditure is as follows :—

| | | 1922-23, Accounts | 1923-24, Accounts | 1924-25, Accounts | 1925-26, Accounts | 1926-27, Accounts | 1927-28, Budget | 1927-28, Revised |
|---|---|---|---|---|---|---|---|---|
| Charged to Revenue | Reserved ... | 8,01,79 | 8,05,49 | 8,06,66 | 9,84,16 | 9,69,85 | **9,43,53 | **9,59,00 |
| Charged to Revenue | Transferred . | 4,53,40 | 4,77,65 | 4,76,43 | 5,16,59 | 5,58,96 | 5,48,38 | 5,46,76 |
| | Total ... | 12,55,19 | 12,83,14 | 12,83,09 | 15,00,75 | 15,28,81 | 14,91,91 | 15,05,76 |
| Charged to Capital | Reserved ... | 1,17,70 | 1,43,59 | 2,48,85 | 6,04,81 | 4,93,05 | 3,66,73 | 5,05,90 |
| Charged to Capital | Transferred . | 70,70 | 73,32 | 87,06 | 81,26 | 44,96 | 54,36 | 43,50 |
| | Total ... | 1,88,40 | 2,16,91 | 3,35,91 | 6,86,07 | 5,38,01 | 4,21,09 | 5,49,40 |

** Inclusive of interest payable on loans to 3 local bodies in Bombay sanctioned from the Government of India advances.

| 1926-27, Accounts. | 1927-28, Budget. | | | 1927-28, Revised Estimates. | | | No. of Account Head. |
|---|---|---|---|---|---|---|---|
| | Voted. | Non-voted. | Total. | Voted. | Non-voted. | Total. | |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| ..... | ..... | ..... | ..... | 66,60 | 6,57 | 73,17 | ..... |
| 7 | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 1,10,77 | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 6 | ..... | 8 | 8 | ..... | 12 | 12 | ..... |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 7,45 | ..... | 9,16 | 9,16 | ..... | 13,00 | 13,00 | ..... |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 21 | ..... | 47 | 47 | ..... | 47 | 47 | ..... |
| 1,85 | 3,00 | ..... | 3,00 | 3,00 | ..... | 3,00 | ..... |
| 70,00 | 40,00 | ..... | 40,00 | 40,00 | ..... | 40,00 | ..... |
| 20,82 | 26,63 | ..... | 26,63 | 81,02 | ..... | 81,02 | ..... |
| ..... | ..... | 2,20,70 | 2,20,70 | ..... | 20,74 | 20,74 | ..... |
| 37,40 | ..... | 24,52 | 24,52 | ..... | 24,52 | 24,52 | ..... |
| 33,08 | ..... | 34,31 | 34,31 | ..... | 34,32 | 34,32 | ..... |
| / 2,81,71 | 69,63 | 2,89,24 | 3,58,87 | 1,90,62 | 99,74 | 2,90,36 | ..... |
| 5,92,42 | 3,76,41 | 3,21,29 | 4,70,84 | 5,03,03 | 1,32,19 | 6,10,50 | ..... |
| 5,47,46 | 3,22,05 | 3,21,29 | 6,43,34 | 4,59,53 | 1,32,19 | 5,67,00 | ..... |
| 44,96 | 54,36 | ..... | 54,36 | 43,50 | ..... | 43,50 | ..... |
| 22,44,10 | 14,43,29 | 8,55,92 | 20,72,35 | 15,69,29 | 6,64,96 | 22,09,53 | ..... |
| 16,40,18 | 8,85,60 | 8,10,87 | 16,96,47 | 10,20,54 | 6,23,45 | 16,19,27 | ..... |
| 6,03,92 | 5,57,69 | 45,05 | 6,02,74 | 5,48,75 | 41,51 | 5,90,26 | ..... |
| (a) 4,59,50 | ..... | ..... | (b) 4,56,64 | ..... | ..... | 2,53,66(c) | ..... |
| 64,35 | ..... | ..... | 3,44 | ..... | ..... | 1,03 | ..... |
| 27,67,95 | ..... | ..... | 25,32,43 | ..... | ..... | 24,64,22 | ..... |

(a) Includes Balance of Famine Insurance Fund 2,42,27.
(b) ,, ,, ,, 2,55,39.
(c) ,, ,, ,, 1,81,27.

## STATEMENT B

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, ESTIMATES OF PROVINCIAL RECEIPTS AND EXPENDITURE FOR 1928-29

| Heads of Revenue. | | | Budget, 1928-29. |
|---|---|---|---|
| **Principal Heads of Revenue.** | | | |
| II. | Taxes on Income ... ... ... ... ... ... | | ..... |
| V. | Land Revenue ... ... ... .. ... ... | | 5,38,00 |
| VI. | Excise ... ... .. ... ... ... ... | | 3,91,18 |
| VII. | Stamps ... ... ... ... ... ... ... | | 1,70,10 |
| VIII. | Forest ... ... ... ... ... ... ... | | 73,94 |
| IX. | Registration ... ... ... ... ... ... ... | | 11,94 |
| IX-A. | Scheduled Taxes ... ... ... ... ... ... | | 21,37 |
| | | Total ... | 12,06,53 |
| **Irrigation, Navigation, Embankment and Drainage Works.** | | | |
| XIII. | Irrigation, Navigation, Embankment and Drainage Works for which capital Accounts are kept— | | |
| | Direct Receipts ... ... ... ... | 41,32 | |
| | Portion of Land Revenue due to Irrigation ... | 70,10 | |
| | | 1,11,42 | |
| | *Deduct*— | | |
| | (1) Working Expenses ... ... ... | 52,20 | |
| | (2) Collection charges in Civil Department in respect of the portion of Land Revenue due to Irrigation ... ... ... | 5,10 | |
| | | 57,30 | |
| | | Net receipts ... | 54,12 |
| XIV. | Irrigation, Navigation, Embankment and Drainage Works for which no capital Accounts are kept ... ... ... ... ... ... | | 85 |
| | | Total ... | 54,97 |
| **Debt Service.** | | | |
| XVI. | Interest ... Ordinary ... ... ... ... ... ... | | 1,02,62 |
| | Interest ... Development ... ... ... ... ... ... | | 48,04 |
| | | Total ... | 1,50,66 |
| **Civil Administration.** | | | |
| XVII. | Administration of Justice ... ... ... ... ... ... | | 17,58 |
| XVIII. | Jails and Convict Settlements ... ... ... ... ... | | 5,35 |
| XIX. | Police ... ... ... ... ... ... ... | | 10,92 |
| XX. | Ports and Pilotage ... ... ... ... ... ... | | ..... |
| XXI. | Education ... ... ... ... ... ... ... | | 13,20 |
| XXII. | Medical ... ... ... ... ... ... ... | | 12,92 |
| XXIII. | Public Health ... ... ... ... ... ... ... | | 14,44 |
| XXIV. | Agriculture ... ... ... ... ... ... ... | | 4,23 |
| XXV. | Industries ... ... ... ... ... ... ... | | 2 |
| XXVI. | Miscellaneous Departments... ... ... ... ... ... | | 1,83 |
| | | Total ... | 80,49 |

| Heads of Revenue. | | Budget, 1928-29. | |
|---|---|---|---|
| **Civil Works.** | | | |
| XXX. | Civil Works ... ... ... ... ... ... ... | 17,72 | |
| XXXI. | Bombay Development Scheme ... ... ... ... ... | 21,25 | |
| | Total ... | 38,97 | |
| **Miscellaneous.** | | | |
| XXXII. | Transfers from Famine Insurance Fund ... ... ... ... | 21,23 | |
| XXXIII. | Receipts in aid of Superannuation ... ... ... ... ... | 13,14 | |
| XXXIV. | Stationery and Printing ... ... ... ... ... ... | 4,36 | |
| XXXV. | Miscellaneous ... ... ... ... ... ... ... | 3,00 | |
| | Total ... | 41,73 | |
| **Provincial Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.** | | | |
| XXXIX—A | Miscellaneous Adjustments between the Central and Provincial Governments ... | ..... | |
| | Total ... | ..... | |
| **Extraordinary Items.** | | | |
| XL. | Extraordinary Receipts ... ... ... ... ... ... | 23 | |
| | **Total Revenue** ... | 15,73,58 | Ord. 15,25,54, Dev. 48,04 |
| | **Deficit** ... ... ... ... ... ... | 76,25 | Ord. 34,53 Dev. 41,72 |
| | **Grand Tot a** ... | 16,49,83 | |

| Number of Account Head. | Heads of Expenditure. | | | Division of total into. | |
|---|---|---|---|---|---|
| | | India. | England. | Total. | Voted. | Non-voted. |
| | **Direct Demands on Revenue.** | | | | | |
| 5 | Land Revenue (Reserved) ... ... ... ... | 64,43 | 33 | 64,76 | 49,35 | 15,41 |
| 6 | Excise (Transferred) ... ... ... ... | 51,89 | ..... | 51,89 | 49,98 | 1,91 |
| 7 | Stamps (Reserved) ... ... ... ... | 2,78 | ..... | 2,78 | 2,78 | ..... |
| 8 | Forest (Transferred) ... ... ... ... | 42,11 | ..... | 42,11 | 37,81 | 4,30 |
| 8-A | Forest Capital outlay (Transferred) ... ... ... | 2,98 | ..... | 2,98 | 2,98 | ..... |
| 9 | Registration (Transferred) ... ... ... ... | 6,81 | 12 | 6,93 | 6,93 | ..... |
| 9-A | Scheduled Taxes (Reserved) ... ... ... | 21 | ..... | 21 | 21 | ..... |
| | Total ... | 1,71,21 | 45 | 1,71,66 | 1,50,04 | 21,62 |
| | Reserved ... | 67,42 | 33 | 67,75 | 52,34 | 15,41 |
| | Transferred ... | 1,03,79 | 12 | 1,03,91 | 97,70 | 6,21 |
| | **Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.** | | | | | |
| 14 | Interest on Works for which Capital Accounts are kept (Reserved) ... ... ... ... ... | 56,66 | ..... | 56,66 | ... | 56,66 |
| 15 | Other Revenue Expenditure financed from Ordinary Revenue (Reserved)— | | | | | |
| | A.—Irrigation Works (P.W.) ... ... ... | 28,88 | ..... | 28,88 | 28,86 | 2 |
| | B.—Navigation, Embankment and Drainage Works (P.W.) ... ... ... ... | 51 | ..... | 51 | 51 | ..... |
| | A.—Irrigation Works (Civil) ... ... ... | 30 | ..... | 30 | 30 | ..... |
| 15 | (1) Other Revenue Expenditure financed from Famine Insurance Grants (Reserved) ... ... ... | 14,45 | ..... | 14,45 | 14,10 | 35 |
| | Total (Reserved) ... | 1,00,80 | ..... | 1,00,80 | 43,77 | 57,03 |
| | **Capital Account of Irrigation, Navigation, Embankment and Drainage Works (Charged to Revenue).** | | | | | |
| 16 | Construction of Irrigation, Navigation, Embankment and Drainage Works (Reserved)— | | | | | |
| | A.—Financed from Famine Insurance Grants ... | ..... | ..... | ..... | ... | ..... |
| | B.—Financed from Ordinary Revenues ... ... | 10,00 | ..... | 10,00 | ... | 10,00 |
| | Total (Reserved) ... | 10,00 | ..... | 10,00 | ... | 10,00 |
| | **Debt Services.** | | | | | |
| 19 | Interest on Ordinary Debt (Reserved) — Ordinary ... ... ... | 98,46 | ..... | 98,46 | ... | 98,46 |
| | Interest on Ordinary Debt (Reserved) — Development ... ... ... | 1,09,36 | ..... | 1,09,36* | 20 | 1,09,16 |
| 21 | Reduction or Avoidance of Debt (Reserved) — Ordinary ... ... | 6,53 | ..... | 6,53 | ... | 6,53 |
| | Reduction or Avoidance of Debt (Reserved) — Development ... ... | 7,90 | ..... | 7,90† | ... | 7,90 |
| | Total (Reserved) ... | 2,22,25 | ..... | 2,22,25 | 20 | 2,22,05 |
| | **Civil Administration.** | | | | | |
| 22 | General Administration (Reserved) ... ... ... | 2,21,75 | ..... | 2,21,75 | 1,01,71 | 1,20,04 |
| 22 | General Administration (Transferred) ... ... ... | 1,58 | ..... | 1,58 | 1,58 | ..... |
| 24 | Administration of Justice (Reserved) ... ... ... | 74,23 | ..... | 74,23 | 63,30 | 10,93 |
| 25 | Jails and Convict Settlements (Reserved) ... ... | 25,24 | 3 | 25,27 | 24,13 | 1,14 |
| 26 | Police (Reserved) ... ... ... ... | 1,70,24 | 3 | 1,70,27 | 1,61,72 | 8,55 |
| 27 | Ports and Pilotage (Reserved) ... ... ... | 21 | ..... | 21 | 21 | ..... |
| 30 | Scientific Departments (Transferred) ... ... ... | 87 | ..... | 87 | 87 | ..... |
| 31 | Education (Reserved) ... ... ... ... | 7,00 | ..... | 7,00 | 6,79 | 21 |
| 31 | Education (Transferred) ... ... ... ... | 2,01,85 | 41 | 2,02,26 | 1,95,79 | 6,47 |
| 32 | Medical (Reserved) ... ... ... ... | 6 | ..... | 6 | 6 | ..... |
| 32 | Medical (Transferred) ... ... ... ... | 53,57 | 35 | 53,92 | 48,97 | 4,95 |
| 33 | Public Health (Transferred) ... ... ... | 30,26 | 15 | 30,41 | 27,67 | 2,74 |

* Out of this amount 23,04 to be met from General Balances.

† Out of this amount 4,46 to be met from General Balances.

| Number of Account Head. | Heads of Expenditure. | India. | England. | Total. | Division of Total into Voted. | Non-voted. |
|---|---|---|---|---|---|---|
| | **Civil Administration—concld.** | | | | | |
| 34* | Agriculture (Transferred) ... ... ... | 28,63 | ..... | 28,63 | 26,37 | 2,26 |
| 35 | Industries (Transferred) ... ... ... | 1,02 | ... | 1,02 | 1,02 | ..... |
| 37 | Miscellaneous Departments (Reserved) ... | 4,57 | ..... | 4,57 | 4,21 | 36 |
| 37 | Miscellaneous Departments (Transferred) ... ... | 24 | ..... | 24 | 19 | 5 |
| | Total ... | 8,21,32 | 97 | 8,22,29 | 6,64,59 | 1,57,70 |
| | Reserved .. | 5,03,30 | 6 | 5,03,36 | 3,62,13 | 1,41,23 |
| | Transferred .. | 3,18,02 | 91 | 3,18,93 | 3,02,46 | 16,47 |
| | **Civil Works.** | | | | | |
| 41 | Civil Works (Reserved) ... ... ... ... | 4,15 | ..... | 4,15 | 4,15 | ..... |
| 41 | Civil Works (Transferred) ... ... ... ... | 1,19,81 | 1,01 | 1,20,82 | 1,09,78 | 11,04 |
| 42 | Bombay Development Scheme (Reserved) ... ... | 26,23 | ..... | 26,23 | 3,78 | 22,45 |
| | Total ... | 1,50,19 | 1,01 | 1,51,20 | 1,17,71 | 33,49 |
| | Reserved ... | 30,38 | ..... | 30,38 | 7,93 | 22,45 |
| | Transferred ... | 1,19,81 | 1,01 | 1,20,82 | 1,09,78 | 11,04 |
| | **Miscellaneous.** | | | | | |
| 43 | Famine Relief and Insurance (Reserved)— | | | | | |
| | A.—Famine Relief ... ... ... ... | 6,62 | ..... | 6,62 | 6,27 | 35 |
| | B.—Transfers to Famine Insurance Fund ... ... | ..... | ..... | ..... | ... | ..... |
| 45 | Superannuation Allowances and Pensions (Reserved) ... | 51,99 | ..... | 51,99 | 50,48 | 1,51 |
| 46 | Stationery and Printing (Partly Reserved and Partly Transferred) ... ... Reserved ... | 13,86 | 2,20 | 15,56 | 15,56 | ..... |
| | Transferred ... | 1,70 | ..... | 1,70 | 1,70 | ..... |
| 47 | Miscellaneous (Reserved) ... ... ... ... | 11,72 | ..... | 11,72* | 11,72 | ..... |
| 47 | Miscellaneous (Transferred) ... ... ... | 9,06 | ..... | 9,06† | 9,04 | 2 |
| | Total ... | 94,45 | 2,20 | 96,65 | 94,77 | 1,88 |
| | Reserved ... | 83.69 | 2,20 | 85,89 | 84,03 | 1,86 |
| | Transferred ... | 10,76 | ..... | 10,76 | 10,74 | 2 |
| | **Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.** | | | | | |
| 51 | Contributions and Assignments to the Central Government by the Provincial Government (Reserved) ... ... | 37,27 | ..... | 37,27 | ... | 37,27 |
| 51-A | Miscellaneous Adjustments between the Central and Provincial Governments ... ... ... | ..... | ..... | ..... | ... | ..... |
| | Total ... | 37,27 | ..... | 37,27 | .. | 37,27 |
| | Reserved ... | 37,27 | ..... | 37,27 | ... | 37,27 |
| | Transferred ... | ..... | ..... | ..... | ... | ..... |
| | **Extraordinary Items.** | | | | | |
| 52 | Extraordinary Payments (Reserved) ... ... ... | ..... | ..... | ..... | ... | ..... |
| | **Expenditure in England.** | | | | | |
| | Secretary of State (Reserved) ... ... ... | ..... | 1,56 | 1,56 | 21 | 1,35 |
| | Secretary of State (Transferred) ... ... ... | ..... | 6 | 6 | 6 | ..... |
| | High Commissioner (Reserved) ... ... ... | ..... | 25,86 | 25,86 | 3,63 | 22,23 |
| | High Commissioner (Transferred) ... ... | ..... | 10,23 | 10,23 | 1,67 | 8,56 |
| | Total ... | ..... | 37,71 | 37,71 | 5,57 | 32,14 |
| | Reserved ... | ..... | 27,42 | 27,42 | 3,84 | 23,58 |
| | Transferred ... | ..... | 10,29 | 10,29 | 1,73 | 8,56 |
| | **Total Expenditure charged to Revenue** ... | 16,07,49 | 42,34 | 16,49,83‡ | 10,76,65 | 5,73,18 |
| | Reserved ... | 10,55,11 | 30,01 | 10,85,12 | 5,54,24 | 5,30,88 |
| | Transferred ... | 5,52,38 | 12,33 | 5,64,71 | 5,22,41 | 42,30 |
| | Surplus ... | ..... | ..... | ..... | ... | ..... |
| | **Grand Total** ... | ..... | ..... | 16,49,83 | ... | ..... |

* Includes 7,00 for Reserve with Finance Department for unforeseen expenditure under various heads.

† ,, 5,00 ,, ,, ,, ,,

‡ { Ordinary .... 15,60,07 which includes 27,50 to be met from General Balances for interest and sinking fund charges of Development ... 89,76 Development Department.
16,49,83

*Statement of Receipts and Disbursements*

| RECEIPTS. | Budget, 1928-29. |
|---|---|
| *Ordinary.* | |
| Total Revenue ... ... ... ... ... ... ... | 15,25,54 |
| **Debt, Deposits and Advances.** | |
| Appropriation for Reduction or Avoidance of Debt... ... ... ... ... | 6,53 |
| Deposits of Depreciation Fund of Government Presses ... ... ... ... | 71 |
| Famine Insurance Fund ... ... ... ... ... ... ... | 20,37 |
| Loans and Advances by Provincial Government ... Recoveries of loans— For Development purposes to local bodies ... ... ... | 25,93 |
| For other purposes ... ... | 34,96 |
| Advances from Provincial Loans Fund ... For Development purposes to local bodies ... ... ... | ..... |
| For other purposes ... ... | 3,46,48 |
| Total, Debt, Deposits, etc. ... | 4,34,38 |
| Total ... | 19,59,92 |
| *Development Department.* | |
| Total Revenue ... ... ... ... ... ... ... | 48,04 |
| **Capital not charged to Revenue.** | |
| XLII—Bombay Development Scheme ... ... ... ... ... | 8,78 |
| **Debt, Deposits and Advances.** | |
| Appropriation for Reduction or Avoidance of Debt ... ... ... ... | 13,25 |
| Loans and Advances by Provincial Government ... ... ... ... | 3,86 |
| Advances from Provincial Loans Fund ... ... ... ... ... | 77,00 |
| Total, Debt, Deposits, etc. ... | 94,11 |
| Total ... | 1,50,93 |
| Total, Receipts ... | 21,10,85 |
| Opening Balance ... | 2,54,69 (Ord. 2,53,66; Dev. 1,03) |
| Grand Total ... | 23,65,54 |

| DISBURSEMENTS. | Budget, 1928-29. |
|---|---|
| *Ordinary.* | |
| Total Expenditure ... ... ... ... ... ... ... | 15,60,07 (*a*) |
| **Capital Account not charged to Revenue.** | |
| 52-A. Forest Capital Outlay (Transferred) ... ... ... ... ... | ..... |
| 55. Construction of Irrigation Works (Reserved) ... ... ... ... ... | 2,61,43 (*b*) & (*c*) |
| 56-A. Capital Outlay on improvements on Public Health (Transferred) ... ... ... | 7,71 |
| 60. Capital Outlay for Civil Works (P. W.)—(Transferred) ... ... ... ... | 54,45 |
| 60-A. Other Provincial Works not charged to Revenue (Reserved) ... ... ... | 4,12 |
| 60-B. Payment of Commuted Value of Pensions (Reserved) ... ... ... ... | 6,07 |
| Total, Capital not charged to Revenue ... | 3,33,78 |
| **Debt, Deposits and Advances.** | |
| Famine Insurance Fund ... ... ... ... | 39,85 |
| Deposits of Depreciation Fund of Government Presses ... ... ... ... | 39 |
| Loans and Advances by Provincial Government ... For Development purposes to local bodies ... ... ... | ..... |
| Loans and Advances by Provincial Government ... For other purposes ... ... | 48,92 |
| *Repayment of loans.* | |
| Advances from Provincial Loans Fund ... For Development purposes to local bodies ... ... ... | 25,93 |
| Advances from Provincial Loans Fund ... For other purposes ... ... | 85,59 |
| Total, Debt, Deposits, etc. ... | 1,50,68 |
| Total ... | 20,44,53 |
| *Development Department.* | |
| Total Expenditure ... ... ... ... ... ... ... | 89,76 (*d*) |
| **Capital Account not charged to Revenue.** | |
| 59. Bombay Development Scheme ... ... ... ... ... ... | −1,59,93 (*e*) |
| **Debt, Deposits and Advances.** | |
| Appropriation for Reduction or Avoidance of Debt ... ... ... ... ... | 12 |
| Sinking Fund Investment Account ... ... ... ... ... ... | 13,25 |
| Loans and Advances by Provincial Government ... ... ... ... ... | 3,50 |
| Advances from Provincial Loans Fund ... ... ... ... ... | 2,05,22 |
| Total, Debt, Deposits, etc. ... | 2,22,09 |
| Total ... | 1,51,92 |
| **Total Disbursements** ... | 21,96,45 |
| Closing Balance ... | 1,69,09 Ord. 1,69,05 (*f*) Dev. |
| **Grand Total** ... | 23,65,54 |

(*a*) Including 27,50 to be met from General Balances for interest and sinking fund charges of Development Department.

(*b*) Out of this 80 are to be met from the Provincial Balances and the remainder from loan funds.

(*c*) Includes 16,38 on account of expenditure in England.

(*d*) Excluding 27,50 to be met from General Balances for interest and sinking fund charges.

(*e*) Includes 57 on account of expenditure in England.

(*f*) Includes 1,61,79 on account of balance of Famine Insurance Fund.

## STATEMENT C.

*Statement showing separately the Ordinary and Development Department figures for 1928-29.*

| | Heads of Revenue. | Budget, 1928-29 |
|---|---|---|
| II. | Taxes on Income ... ... ... ... | ..... |
| V. | Land Revenue ... ... ... ... | 5,38,00 |
| VI. | Excise ... ... ... ... ... | 3,91,18 |
| VII. | Stamps ... ... ... ... ... | 1,70,10 |
| VIII. | Forest ... ... ... ... ... | 73,94 |
| IX. | Registration ... ... ... ... ... | 11,94 |
| IX-A. | Scheduled Taxes ... ... ... ... | 21,37 |
| XIII. | Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept ... ... ... | 54,12(*a*) |
| XIV. | Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept ... ... | 85 |
| XVI. | Interest ... ... ... ... ... | 1,02,62 |
| XVII. | Administration of Justice... ... ... ... | 17,58 |
| XVIII. | Jails and Convict Settlements ... ... ... | 5,35 |
| XIX. | Police ... ... ... ... ... | 10,92 |
| XX. | Ports and Pilotage ... ... ... ... | ..... |
| XXI. | Education ... ... ... ... ... | 13,20 |
| XXII. | Medical ... ... ... ... ... | 12,92 |
| XXIII. | Public Health... ... ... ... ... | 14,44 |
| XXIV. | Agriculture ... ... ... ... ... | 4,23 |
| XXV. | Industries ... ... ... ... ... | 2 |
| XXVI. | Miscellaneous Departments ... ... ... | 1,83 |
| XXX. | Civil Works ... ... ... ... ... | 17,72 |
| XXXI. | Bombay Development Scheme ... ... ... | 21,25 |
| XXXII. | Transfers from Famine Insurance Fund ... ... | 21,23 |
| XXXIII. | Receipts in aid of Superannuation ... ... ... | 13,14 |
| XXXIV. | Stationery and Printing ... ... ... | 4,36 |
| XXXV. | Miscellaneous ... ... ... | 3,00 |
| XXXIX-A. | Miscellaneous Adjustments between the Central and Provincial Governments ... ... ... ... | ..... |
| XL. | Extraordinary Receipts ... ... ... ... | 23 |
| | Appropriation for Reduction or Avoidance of Debt ... | 6,53 |
| | Famine Insurance Fund ... ... ... | 20,37 |
| | Deposits of Depreciation Fund of Government Presses ... | 71 |
| | Recoveries of loans— | |
| | Loans and Advances by Provincial Government. — For Development purposes to local bodies ... | 25,93 |
| | Loans and Advances by Provincial Government. — For other purposes ... | 34,36 |
| | Advances from Provincial Loans Fund. — For Development purposes to local bodies ... | ..... |
| | Advances from Provincial Loans Fund. — For other purposes ... | 3,46,48 |
| | Total Receipts ... | 19,59,92 |
| | Opening Balance ... | 2,53,66 |
| | Total ... | 22,13,58 |

*Development Department.*

| | | |
|---|---|---|
| XVI. | Interest ... ... ... ... ... | 48,04 |
| XLII. | Bombay Development Scheme ... ... ... | 8,78 |
| | Appropriation for Reduction or Avoidance of Debt ... | 13,25 |
| | Loans and Advances by Provincial Government ... ... | 3,86 |
| | Advances from Provincial Loans Fund ... ... | 77,00 |
| | Total Receipts ... | 1,50,93 |
| | Opening Balance ... | 1,03 |
| | Total ... | 1,51,96 |

(*a*) After deducting 52,20 for working expenses.

| | Heads of Expenditure. | Budget, 1928-29. |
|---|---|---|
| 5. | Land Revenue (Reserved) ... ... ... ... | 64,76<br>*2,29* |
| 6. | Excise (Transferred) ... ... ... ... | 51,89<br>*1,61* |
| 7. | Stamps (Reserved) ... ... ... ... ... | 2,78 |
| 8. | Forest (Transferred)... ... ... ... ... | 42,11<br>*15(a)* |
| 8-A. | Forest Capital outlay (Transferred) ... ... ... | 2,98 |
| 9. | Registration (Transferred) ... ... ... ... | 6,93 |
| 9-A. | Scheduled Taxes (Reserved) ... ... ... ... | 21 |
| 14. | Interest on Works for which Capital Accounts are kept (Reserved). | 56,66 |
| 15. | Other Revenue Expenditure financed from Ordinary Revenue (Reserved)— | |
| | A.—Irrigation Works (P. W.)... ... ... ... | 28,88 |
| | B.—Navigation, Embankment and Drainage Works (P. W.) ... | 51 |
| | A.—Irrigation Works (Civil) ... ... ... | 30 |
| 15. | (1) Other Revenue Expenditure financed from Famine Insurance Grants (Reserved) ... ... ... ... | 14,45 |
| 16. | Construction of Irrigation, Navigation, Embankment and Drainage Works (Reserved)— | |
| | A.—Financed from Famine Insurance Grants ... ... | ..... |
| | B.—Financed from Ordinary Revenues ... ... ... | 10,00 |
| 19. | Interest on Ordinary Debt (Reserved) ... ... ... | 1,21,50(*b*)<br>*– 20,02** |
| 21. | Reduction or Avoidance of Debt (Reserved) ... ... | 10,99(*c*)<br>*– 6,53** |
| 22. | General Administration (Reserved) .... ... .. | 2,21,75<br>*1,74* |
| 22. | General Administration (Transferred) ... ... ... | 1,58 |
| 24. | Administration of Justice (Reserved) ... ... ... | 74,23<br>*4,05* |
| 25. | Jails and Convict Settlements (Reserved) ... . . ... | 25,27<br>*3,34* |
| 26. | Police (Reserved) ... ... ... ... ... | 1,70,27<br>*3,93* |
| 27. | Ports and Pilotage (Reserved) ... ... ... ... | 21 |
| 30. | Scientific Departments (Transferred) ... ... ... | 87<br>*9* |
| 31. | Education (Reserved) ... ... ... ... | 7,00 |
| 31. | Education (Transferred) ... ... ... ... | 2,02,26<br>*43* |
| 32. | Medical (Reserved) ... ... ... ... | 6 |
| 32. | Medical (Transferred) ... ... ... .. | 53,92<br>*1,77* |
| 33. | Public Health (Transferred) ... ... ... ... | 30,41<br>*1,34* |
| 34. | Agriculture (Transferred) ... ... ... ... | 28,63<br>*7* |
| 35. | Industries (Transferred) ... ... ... ... | 1,02 |
| 37. | Miscellaneous Departments (Reserved) ... ... ... | 4,57 |
| 37. | Miscellaneous Departments (Transferred) ... ... ... | 24 |
| 41. | Civil Works (Reserved) ... ... ... ... | 4,15 |
| 41. | Civil Works (Transferred) ... ... ... ... | 1,20,82<br>*5,11* |
| 42. | Bombay Development Scheme (Reserved) ... ... ... | 26,23 |

(*a*) Besides this amount, a sum of 44 for interest on Forest Capital Outlay is included in the ordinary provision under 8, Forest.

(*b*) Including 23,04 for Development Department to be met from General balances.

(*c*) ,, 4,46 ,, ,, ,, ,,

*Note.*—Figures in italics show Interest and Sinking Fund charges in repayment of principal.

* These amounts have been distributed among other heads.

| Heads of Expenditure. | | Budget, 1928-29. |
|---|---|---|
| 43. Famine Relief and Insurance (Reserved). | A.—Famine Relief ... ... ... | 6,62 |
| | B.—Transfers to Famine Insurance Fund ... | ..... |
| 45. Superannuation Allowances and Pensions (Reserved) ... ... | | 51,99 |
| 46. Stationery and Printing (Partly Reserved & Partly Transferred) ... | | 17,26 *63* |
| 47. Miscellaneous (Reserved) ... ... ... ... | | 11,72(*a*) |
| 47. Miscellaneous (Transferred) ... ... ... ... | | 9,06(*b*) |
| 51. Contributions and Assignments to the Central Government by the Provincial Government (Reserved) ... ... ... | | 37,27 |
| 51-A. Miscellaneous Adjustments between Central and Provincial Governments (Transferred) ... ... ... | | ..... |
| 52. Extraordinary Payments ... ... ... ... | | ..... |
| Expenditure in England | Secretary of State (Reserved) ... | 1,56 |
| | Secretary of State (Transferred) ... | 6 |
| | High Commissioner (Reserved) ... | 25,86 |
| | High Commissioner (Transferred) ... | 10,23 |
| 52-A. Forest Capital Outlay (Transferred) ... ... ... | | ..... |
| 55. Construction of Irrigation, Navigation, Embankment and Drainage Works (Reserved) ... ... ... ... | | 2,61,43(*c*) |
| 56-A. Capital Outlay on Improvements on Public Health (Transferred)... | | 7,71 |
| 60. Capital Outlay for Civil Works (P. W.) (Transferred) ... ... | | 54,45 |
| 60-A. Other Provincial Works not charged to Revenue (Reserved) ... | | 4,12 |
| 60-B. Payment of Commuted Value of Pensions ... ... | | 6,07 |
| Deposits of Depreciation Fund of Government Presses ... | | 39 |
| Famine Insurance Fund ... ... ... ... | | 39,85 |
| Loans and Advances by Provincial Government. | For Development purposes to local bodies ... | ..... |
| | For other purposes ... | 48,92 |
| | Repayment of loans— | |
| Advances from Provincial Loans Fund. | For Development purposes to local bodies ... | 25,93 |
| | For other purposes ... | 35,59 |
| | Total Disbursements ... | 20,44,53 |
| | Closing Balance ... | 1,69,05 |
| | Total ... | 22,13,58 |

*Development Department.*

| | | |
|---|---|---|
| 19. Interest on Development Loan ... ... ... | | 86,32(*d*) |
| 21. Reduction or Avoidance of Debt ... ... ... | | 3,44(*e*) |
| 59. Bombay Development Scheme ... ... ... | | −1,59,93 |
| Appropriation for Reduction or Avoidance of Debt ... ... | | 12 |
| Sinking Fund Investment Account ... ... ... | | 13,25 |
| Loans and Advances by Provincial Government ... ... | | 3,50 |
| Advances from Provincial Loans Fund ... ... ... | | 2,05,22 |
| | Total Disbursements ... | 1,51,92 |
| | Closing Balance ... | 4 |
| | Total ... | 1,51,96 |

(*a*) Includes 7,00 for Reserve with Finance Department for unforeseen expenditure under various heads.

(*b*) „ 5,00 „ „ „ „ „ „ „ „

(*c*) Includes 36,04 on account of interest on Lloyd Barrage Capital to be borrowed from the Government of India and 30 to be met from Provincial balances.

(*d*) Excluding 23,04 to be met from general balances.

(*e*) „ 4,46 „ „ „

*Note.*—Figures against "55," "56-A," "60," "60-A" and "60-B" show expenditure to be met from loan funds except 30 out of 2,61,43 under "55" which will be met from ordinary balances.

# STATEMENT D

## Estimate of Expenditure on Capital Account.

*(Excluding Development)*

[In thousands of rupees]

| — | Total estimated cost of works included in 1928-29 Budget Estimates | | | Expenditure up to 31st March 1927 | Estimated Expenditure in | | Balance required in future |
|---|---|---|---|---|---|---|---|
| | Works in progress | New works | Total | | 1927-28 | 1928-29 | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Lloyd Barrage and Canals Construction ... | 17,80,08 | ... | 17,80,08 | 5,34,10* | 2,06,72* | 2,02,78* | 8,36,48 |
| Other Irrigation Works ... | 6,08,88 | 4,17 | 6,13,05 | 3,90,83 | 15,80 | 22,31 | 1,84,11 |
| 60, Civil Works ... | 2,04,11 | ... | 2,04,11 | 76,38 | 26,44 | 43,78 | 57,51 |
| Other Works ... | 56,76 | | 56,76 | 8,62 | 4,69 | 11,83 | 31,62 |
| Total ... | | | 26,54,00 | 10,09,93 | 2,53,65 | 2,80,70 | 11,09,72 |

*Note.*—The statement includes all capital expenditure whether met from (*a*) loan or (*b*) from ordinary balances except expenditure under "60-B, Payment of commuted value of pensions."

* Exclusive of interest charges to be met from capital either borrowed from Government of India or provided from general revenues. These figures however include pensionary charges which are adjusted in accounts as direct charges with effect from 1st April 1926. Prior to that date they were adjusted in accounts as indirect charges. Provision for these charges has been made in the sanctioned estimate under "Indirect charges."

# STATEMENT E

## STATEMENT OF DEBT CHARGES

(In thousands of Rupees)

| Head | Debt outstanding on 1st April 1927 | Estimated borrowings during 1927-28 | Proposed to be borrowed during 1928-29 | To be repaid during | | Total outstandings | Annual charges | | Accumulations up to 31st March 1928 |
|---|---|---|---|---|---|---|---|---|---|
| | | | | 1927-28 (*a*) | 1928-29 (*b*) | | Interest | Sinking fund | |
| I. Development— | | | | | | | | | |
| (i) Bombay Development loan of 1920. | 9,38,93 | ... | ... | ... | ... | *9,38,93 | †66,11 | ‡9,39 | 78,70 |
| (ii) Advances from the Government of India for— | | | | | | | | | |
| Development Department | 11,83,00 | 15,25 | 77,00 | ‡20,74 | ‡2,05,22 | 10,49,29 | 64,35 | | |
| Bombay Port Trust ... | 2,56,19 | ... | ... | 4,06 | 4,29 | 2,47,84 | 14,37 | | |
| Bombay Improvement Trust. | 4,55,50 | ... | ... | 10,50 | 10,50 | 4,34,50 | 26,40 | | |
| Bombay Municipality ... | 8,03,40 | 40,00 | ... | 9,96 | 11,14 | 8,22,30 | 48,60 | | |
| II. Irrigation— | | | | | | | | | |
| Lloyd Barrage ... ... | 4,68,88 | 1,57,24 | 2,71,87 | ... | ... | 8,97,99 | ‖39,40 | | |
| Other Irrigation ... ... | 2,02,54 | 17,98 | ¶24,70 | 44 | 52 | 2,44,26 | 13,40 | | |
| III. Other purposes ... ... | 3,38,00 | 60,11 | **49,91 | 4,88 | 6,07 | 4,37,07 | 23,62 | | |
| Total ... | 46,46,44 | 2,90,58 | 4,23,48 | 50,58 | 2,37,74 | 50,72,18 | 2,96,25 | 9,39 | 78,70 |
| *Pre-reform Debt* | | | | | | | | | |
| Irrigation ... ... ... | §8,90,60 | ... | ... | ... | ... | ... | 32,07 | | |
| Provincial Loan Account ... | 1,60,66 | .... | ... | 29,00 | 29,00 | 1,02,66 | 6,30 | | |

(*a*) and (*b*) For explanation please see remarks under "21, Appropriation for Reduction or Avoidance of debt" and under "Debt, Deposits and Advances."

* Distribution of 9,38,93 Lakhs.

| | | | |
|---|---|---|---|
| Development Department | ... | ... | 2,65·1 |
| Improvement Trust | ... | ... | 3,70 |
| Bombay Municipality | ... | ... | 1,25 |
| Port Trust, Bombay | ... | ... | 1,78·9 |

† Out of this 43,97 will be recovered from Bombay Municipality, Improvement Trust and Port Trust, Bombay.

‡ *Vide* remarks in the Development Department memorandum.

‖ Includes 36,04 on account of interest on Lloyd Barrage which is to be met from capital and which has been included in the estimate of proposed borrowing for the Lloyd Barrage.

§ Not repayable under Devolution Rules.

¶ 1,94 for productive purposes and 22,76 for unproductive purposes.

** 14,55 for productive purposes and 35,36 for unproductive purposes.

## STATEMENT F

*Statement showing items of recoveries transferred from expenditure to revenue heads in 1928-29 in accordance with the new rules prescribed for the exhibition of recoveries*

| Description of item | Amount | Transferred from expenditure head | Remarks |
|---|---|---|---|
| | Rs. | | |
| Recoveries on account of construction of and repairs to chavdis from local bodies. | 30,000 | 5, Land Revenue, Charges of Administration. | |
| Moiety recoverable from the municipalities in the Northern Division for City Survey Establishment. | 6,000 | 5, Land Revenue, Land Records. | |
| Recoveries on account of Bench Magistrates' establishment, etc. | 21,000 | 22, General Administration. | |
| Moiety recoverable of River, Harbour or Marine Police from the Bombay Port Trust. | 2,82,000 | 26, Police. | |
| Moiety recoverable of River, Harbour or Marine Police from the Karachi Port Trust. | 30,000 | Do. | |
| Moiety recoverable of River, Harbour or Marine Police from the Aden Port Trust. | 25,000 | Do. | |
| Contribution from the Settlement Fund, Aden, for the Sheikh Othman Police. | 30,000 | Do. | |
| Contribution from the Bombay Municipality towards Prince of Wales Museum. | 25,000 | 30, Scientific Departments. | |
| Recovery from the Rewa Kantha Education Fund ... | 3,000 | 31, Education. | |
| Contribution payable by the Bombay Municipality towards the cost of hospitals. | 4,14,500 | 32, Medical. | |
| Moiety of pay of a janitor from Nursing Association ... | 1,000 | Do. | |
| Recoveries in respect of pay and allowances of B.M.S. & S.M.S. Officers lent to aided dispensaries. | 3,23,000 | Do. | |
| Recoveries from Nursing Association, Mahabaleshwar Station Fund, etc. | 4,000 | Do. | |
| Contribution from the Government of India of part of the cost of the establishment of the Chemical Analyser, Bombay, for work done for the Customs Department. | 21,000 | Do. | |
| Percentage charges of establishment and tools and plant on contribution works executed by the Sanitary Engineer. | 3,71,000 | 33, Public Health. | |
| Recoveries from local bodies in connection with the Infectious Hospital at Poona and plague establishment at Karachi. | 43,000 | Do. | |
| Moiety of the recovery from the Port Trust, Aden, for working Clayton's rat destroying apparatus. | 1,250 | Do. | |
| Recoveries from sale of anti-plague, anti-rabic and other vaccine and fees. | 2,50,000 | Do. | |
| Recoveries from local bodies for local vaccination establishment. | 1,78,000 | Do. | |
| Moiety from the Aden Settlement Committee for veterinary charges. | 3,000 | 34, Agriculture. | |
| Recovery of audit fees and half the cost of mamlatdar of Dohad. | 1,05,000 | Do. | |
| Recovery of establishment charges for work done for District Local Boards, contribution works, etc. | 1,22,000 | 41, Civil Works. | |
| Recoveries on account of cost of printing work done for Central Department. | 1,05,000 | 46, Stationery and Printing. | |
| Total ... | 23,93,750 | | |

*Schedule of demands for grants of the Government of Bombay for the year 1928-29 submitted for the vote of the Legislative Council.*

[Figures in thousands of rupees.]

| Number of demand. | Service or Administration to which demand relates. | Head of Account. | Amount. | Total. |
|---|---|---|---|---|
| | **A.—Expenditure from Revenue.** | | | |
| 1 | Land Revenue—Reserved ... ... | Land Revenue ... Refunds ... | 3,92 | 53,27 |
| | | Other expenditure . | 49,35 | |
| 2 | Excise—Transferred ... ... ... | Excise ... ... Refunds ... | 6,30 | 56,28 |
| | | Other expenditure . | 49,98 | |
| 3 | Stamps—Reserved ... ... ... | Stamps ... ... Refunds ... | 3,23 | 6,01 |
| | | Other expenditure . | 2,78 | |
| 4 | Forest—Transferred ... ... ... | Forest ... ... Refunds ... | 20 | 38,01 |
| | | Other expenditure . | 37,81 | |
| 5 | Forest Capital Outlay—Transferred ... | Forest Capital Outlay Charged to Revenue . | 2,98 | 2,98 |
| 6 | Registration—Transferred ... ... | Registration ... Refunds ... | 6 | 6,99 |
| | | Other expenditure . | 6,93 | |
| 7 | Scheduled Taxes—Reserved ... ... | Scheduled Taxes ... Refunds ... | 6 | 27 |
| | | Other expenditure . | 21 | |
| 8 | Irrigation (including Working Expenses)—Reserved. | 'XIII.—*Deduct* Working Expenses,' '15—Other revenue expenditure financed from ordinary revenues,' and 'Refunds of revenue,' under the heads 'XIII' and 'XIV.' Refunds ... | 25 | 79,12 |
| | | Working expenses ... | 42,48 | |
| | | Other expenditure— | | |
| | | Public Works 28,53 | | |
| | | Civil 7,86 | | |
| | | | 36,39 | |
| 9 | Interest on ordinary debt—Reserved ... | Interest on ordinary debt ... | 20 | 20 |
| 10 | General Administration—Reserved ... | General Administration—Except Heads of Provinces—Ministers. | 1,01,71 | 1,01,71 |
| 11 | General Administration—Transferred ... | Heads of Provinces—Ministers . | 1,58 | 1,58 |
| 12 | Administration of Justice—Reserved ... | Administration of Justice. Refunds ... | 82 | 64,12 |
| | | Other expenditure . | 63,30 | |
| 13 | Jails and Convict Settlements—Reserved ... | Jails and Convict Settlements. Refunds ... | 1 | 24,14 |
| | | Other expenditure... | 24,13 | |
| 14 | Police—Reserved ... ... ... | Police ... ... Refunds ... | 2 | 1,61,74. |
| | | Other expenditure . | 1,61,72 | |
| 15 | Ports and Pilotage—Reserved ... ... | Ports and Pilotage ... ... ... | 21 | 21 |
| 16 | Scientific Departments—Transferred ... | Scientific Departments ... ... | 87 | 87 |
| 17 | Education—Reserved (European Education) . | Education ... ... ... | 6,79 | 6,79 |
| 18 | Education—Transferred ... ... | Education ... Refunds ... | 3 | 1,95,82 |
| | | Other expenditure . | 1,95,79 | |
| 19 | Medical Services—Reserved ... ... | Medical ... ... ... | 6 | 6 |
| 20 | Medical Services—Transferred ... ... | Medical ... Refunds ... | 8 | 49,05 |
| | | Other expenditure . | 48,97 | |
| 21 | Public Health—Transferred ... ... | Public Health ... Refunds ... | 3 | 27,70 |
| | | Other Expenditure . | 27,67 | |
| 22 | (*a*) Agriculture ... ... ... and (*b*) Civil Veterinary Services—Transferred ... | Agriculture ... Refunds ... | 1 | 26,38 |
| | | Other Expenditure . | 26,37 | |
| 23 | Industries—Transferred ... ... | Industries ... ... ... | 1,02 | 1,02 |

| Number of demand. | Service or Administration to which demand relates. | Head of Account. | Amount. | |
|---|---|---|---|---|
| | | | | Total. |
| | **A.—Expenditure from Revenue—*contd.*** | | | |
| 24 | Miscellaneous Departments—Reserved ... | Miscellaneous Departments. — Refunds | 2 | 4,23 |
| | | Miscellaneous Departments. — Other expenditure | 4,21 | |
| 25 | Miscellaneous Departments—Transferred ... | Miscellaneous Departments ... | 19 | 19 |
| 26 | Civil Works—Reserved ... ... | Civil Works ... ... ... | 3,27 | (*a*) 3,27 |
| 27 | Civil Works—(Partly Reserved and Partly Transferred). | Civil Works ... — Refunds ... | 12 | 1,42,94 |
| | | Civil Works ... — Other expenditure. | (*b*) 1,42,82 | |
| 28 | Bombay Development Scheme—Reserved ... | Bombay Development Scheme ... | 3,78 | 3,78 |
| 29 | Famine Relief—Reserved ... ... | Famine Relief and Insurance ... | 6,27 | 6,27 |
| 30 | Superannuation Allowances and Pensions—Reserved. | Superannuation Allowances and Pensions. — Refunds ... | 5 | 50,53 |
| | | Superannuation Allowances and Pensions. — Other expenditure. | 50,48 | |
| 31 | Stationery and Printing—Partly Reserved and Partly Transferred. | Stationery and Printing. — Refunds ... | 6 | 17,32 |
| | | Stationery and Printing. — Other expenditure. | 17,26 | |
| 32 | Miscellaneous—Reserved ... ... | Miscellaneous ... — Refunds ... | 1,00 | 12,72 |
| | | Miscellaneous ... — Other expenditure. | 11,72 | |
| 33 | Miscellaneous—Transferred ... ... | Miscellaneous ... ... | 9,04 | 9,04 |
| | **Expenditure in England.** | | | |
| 34 | Secretary of State—Reserved and Transferred. High Commissioner—Reserved and Transferred. | | 5,57 | 5,57 |
| | TOTAL ... | | | 11,60,18 |
| | **B.—Expenditure charged to Capital.** | | | |
| 35 | Irrigation—Reserved ... ... | Construction of Irrigation Works ... | 2,14,07 | (*c*) 2,14,07 |
| 36 | Public Health—Transferred ... ... | Capital outlay on improvements on Public Health. | 7,71 | 7,71 |
| 37 | Bombay Development Scheme—Reserved ... | Bombay Development Scheme ... | 47,84 | 47,84 |
| 38 | Public Works Department—Transferred ... | Capital outlay for Civil Works (P. W.) ... | 43,62 | 43,62 |
| 39 | Other Provincial expenditure—Reserved ... | Other Provincial expenditure not charged to Revenue. | 4,12 | 4,12 |
| 40 | Payment of commuted value of pensions—Reserved. | Payment of commuted value of pensions ... | 4,79 | 4,79 |
| | | | | 3,22,35 |
| | **C.—Expenditure under Debt, Deposits and Remittance Head.** | | | |
| 41 | Famine Insurance Fund—Reserved ... | Famine Insurance Fund ... | 18,62 | 18,62 |
| 42 | Loans and Advances bearing interest—Reserved | | 52,42 | 52,42 |
| | | | | 71,04 |

(*a*) This demand is solely for 'works' and 'repairs' in connection with the three Government Houses at Bombay, Poona and Mahableshwar.

(*b*) This demand is made up as shown below :—

| | | Figures in thousands. |
|---|---|---|
| 41, Civil Works—Provincial (Transferred) ... ... ... ... | | 1,09,78 |
| 41, Civil Works—Provincial (Reserved)— | | |
| Establishment ... ... ... ... ... | 78 | |
| Tools and Plant ... ... ... ... ... | 10 | |
| | | 88 |
| XIII—*Deduct*—Working Expenses— | | |
| Establishment ... ... ... ... ... | 8,60 | |
| Tools and Plant ... ... ... ... ... | 1,08 | |
| | | 9,68 |
| 15, Other Revenue Expenditure— | | |
| Establishment ... ... ... ... ... | 6,56 | |
| Tools and Plant ... ... ... ... ... | 82 | |
| | | 7,38 |
| 55, Construction of Irrigation Works (excluding Lloyd Barrage and Canals Construction)— | | |
| Establishment ... ... ... ... ... | 3,98 | |
| Tools and Plant ... ... ... ... ... | 49 | |
| | | 4,47 |
| 60, Civil Works—Provincial— | | |
| Establishment ... ... ... ... ... | 9,45 | |
| Tools and Plant ... ... ... ... ... | 1,18 | |
| | | 10,63 |
| | | 1,42,82 |

The provision for Establishment and Tools and Plant for the Lloyd Barrage and Canals Construction Scheme has been included in Demand No. 35 for "Construction of Irrigation Works".

As regards the system of distribution of P. W. D. establishment and tools and plant charges amongst the several major heads please see paras. 212 to 216 at pages 102 and 103 *post*.

(*c*) This includes 1,96,23 for the Lloyd Barrage and Canal Construction project and 17,84 for other works in Sind and Deccan and Gujarat.

FINANCE DEPARTMENT.

# INTRODUCTORY NOTE

I bring up to date in the comparative statements A and B the statement of the progress of revenue and expenditure, which I have included in my note during the last two years.

## STATEMENT A

### REVENUE AND EXPENDITURE

(In lakhs of rupees)

| — | 1921-22 | 1922-23 | 1923-24 | 1924-25 | 1925-26 | 1926-27 | 1927-28 (Revised) | 1928-29 (Budget) |
|---|---|---|---|---|---|---|---|---|
| Ordinary revenues ... ... | 12,78 | 14,12 | 13,92 | 13,91 | 14,00 | 13,12 | 13,94(*x*) | 14,36(*a*) |
| Ordinary expenditure ... | 14,84 | 13,11 | 13,39 | 13,39 | 12,97 | 14,20 | 13,97(*y*) | 14,62(*b*) |
| Ordinary surplus + or deficit – ... | – 2,06 | + 1,01 | + 53 | + 52 | + 3 | – 1,08 | – 3 | – 26 |
| Extraordinary receipts (Net) ... | 39 | 2 | 34 | 47 | 6 | 16 | ... | – 8 |
| Actual surplus + or deficit – ... | – 1,67 | + 1,03 | + 87 | + 99 | + 9 | – 92 | – 3 | – 34 |

*Notes.*—Interest received from the three local bodies for transmission to the Government of India has not been included in these figures.

The provincial contribution is included in the ordinary expenditure and not deducted from the ordinary revenue : 1921-22 56 lakhs, 1925-26 34 lakhs, 1926-27 28 lakhs.

For comparison with previous years the following changes require consideration :—

(*a*) Includes 21 and (*x*) 21 now shown under XXXI, Development Scheme, hitherto shown under capital heads.

(*b*) Includes 26 and (*y*) 26 now shown under 42, Development Scheme, hitherto shown under capital heads.

(*a*) Includes (*i*) 21 transferred from the Famine Fund.
(*ii*) 24 recoveries hitherto shown as deductions from expenditure.

(*b*) Includes (*i*) 24 do. do.
(*ii*) 37 provincial contribution.

## STATEMENT B

### FINAL BALANCES (INCLUDING DEBT HEADS OTHER THAN DEVELOPMENT DEPARTMENT HEADS)

(In lakhs of rupees)

| — | 1921-22 | 1922-23 | 1923-24 | 1924-25 | 1925-26 | 1926-27 | 1927-28 (Revised) | 1928-29 (Budget) |
|---|---|---|---|---|---|---|---|---|
| Opening ordinary balance ... | 3,11 | 1,93 | 3,41 | 4,51(*a*) | 4,92 | 4,69 | 2,17 | 72 |
| Revenue surplus + or deficit – ... | – 1,67 | + 1,03 | + 87 | + 99 | + 9 | – 92 | – 3 | – 34 |
| | 1,44 | 2,96 | 4,28 | 5,50 | 5,01 | 3,77 | 2,14 | 38 |
| Debt heads surplus + or dificit –.. | + 49 | + 45 | + 23 | – 58 | – 32 | – 1,60 | – 1,42 | – 31 |
| Closing balance ... | 1,93 | 3,41 | 4,51(*a*) | 4,92(*b*) | 4,69(*c*) | 2,17(*d*) | 72(*e*) | 7(*f*) |
| Famine Fund ... | ... | 61 | 94 | 1,44 | 1,95 | 2,42 | 1,81 | 1,62 |
| Grand total closing balance ... | 1,93 | 4,02 | 5,45(*a*) | 6,36(*b*) | 6,64(*c*) | 4,59(*d*) | 2,53(*e*) | 1,69(*f*) |

(*a*) Includes loan balance 13 lakhs.
(*b*) „ „ „ 62 „
(*c*) „ „ „ 81 „
(*d*) „ „ „ 57 „
(*e*) „ „ „ *Nil.*
(*f*) „ „ „ *Nil.*

2. At the time of the budget discussion of last year we anticipated a deficit in the year 1926-27 of 75 lakhs. In spite of the remission of half the provincial contribution, owing to an unprecedented fall in the revenues the deficit was considerably increased; and the accounts showed that the closing balance, which we estimated at 5,08, had been reduced by 49 lakhs to 4,59. There was a net decrease of revenue amounting to 93 lakhs which we were able to meet by a reduction in expenditure of 51 lakhs only; while under capital heads there was a net increase of expenditure from loan funds of 7 lakhs. The details follow :—

(*a*) *Revenue*

Forests 2, Police 1, Public Health 1, Superannuation 3, Extraordinary Receipts 1, Other heads 3 : Total 11.

On the other hand there were decreases under :—

| | | | |
|---|---|---|---|
| Land Revenue ... | ... | — 56 | The Land Revenue collections in this year were the lowest on record since the Reforms. Ill-distributed rainfall throughout the Presidency and some destruction by locusts necessitated suspensions late in the year which the 9-monthly estimates failed to take into account. |
| Excise ... | ... | — 11 | Due to a drop in still head duty receipts and vend and license fees. Further a profit of 4 lakhs arising from the working of the distilleries during the second half of 1926-27 will be adjusted in the year 1927-28 under the orders of Audit. |
| Stamps ... | ... | — 18 | 10 lakhs general stamps and 8 lakhs Court Fee Stamps. There was a further fall in the stamp duties derived from the export trade. |
| Scheduled Taxes ... — 3 | | | |
| Irrigation ... — 11 | | | |
| Interest ... — 4 | | — 19 | |
| Miscellaneous adjustments ... — 1 | | | |
| Total | ... | — 1,04 | |
| *Net* decrease | ... | — 93 | |

(*b*) *Expenditure*

Land Revenue — 1, Stamps — 1, Irrigation — 5, General Administration — 1, Police — 3, Education — 5, Medical — 2, Public Health — 5, Civil Works — 18, Stationery and Printing — 4, Miscellaneous — 1, Expenditure in England — 7 : Total — 53.

The savings were counterbalanced by an increase in Excise of 2 (due to larger expenditure on compensation to Indian States).

Net decrease — 51.

In the Capital Section of the Accounts there was a deficit of 7 lakhs owing to the following reasons:—

| | | |
|---|---|---|
| Increase in the Famine Insurance Fund | ... | + 4 |
| Net decrease in receipts under the Provincial Loans and Advance Account | ... ... ... | — 4 |
| Increase in capital expenditure from loan funds | ... | — 7 |

*Revised Estimate for 1927-28*

3. We anticipated in the budget a closing balance of 4,57 lakhs. On the basis of the 8-monthly figures the estimate has now been reduced to 2,54 lakhs—a reduction of 2,03 lakhs. For 49 lakhs of this I have already accounted when explaining the closing balance for 1926-27. There has been a net increase in expenditure from revenues of 12 lakhs, but this figure includes the balance of the Reserve with the Finance Department. And there has been

a withdrawal from our balances of an additional 142 lakhs under capital heads chiefly for expenditure on flood relief. I give below details under the main heads :—

(c) *Revenue*

| | Decrease | |
|---|---|---|
| Excise ... ... | —14 | Decrease in still head duty receipts and vend and license fees due to a fall in the consumption of country spirit. |
| Stamps ... ... | —13 | Due to depression in trade, less litigation and abolition of stamp duty on cheques and demand drafts. |
| Forest ... ... ... | —2 | |
| Registration ... ... | —1 | |
| Scheduled Taxes ... ... | —1 | |
| Irrigation ... ... | —11 | |
| Administation of Justice ... | —2 | |
| Superannuation ... ... | —3 | Recoveries of commuted value of pensions paid by other Governments having been transferred to the head "60-B." |
| Miscellaneous Adjustments ... | —4 | Due to stoppage of the assignment on account of refund of customs duty. |
| Other heads ... ... | —1 | |
| | —52 | |

Counterbalanced by :—

| | Increase | |
|---|---|---|
| Land Revenue ... ... | 15 | Due to recovery of past arrears. |
| Police ... ... | 1 | |
| Bombay Development Scheme ... | 21 | Due to opening of a new revenue head for Industrial Housing Scheme. |
| Transfers from Famine Insurance Fund. | 7 | For expenditure on flood relief operations. |
| Extraordinary Receipts ... | 6 | Sale proceeds of securities in which unclaimed dividends in the hands of the Official Assignee had been invested. |
| Other heads ... ... | 4 | |
| | 54 | |
| Net increase ... | 2 | |

(d) *Expenditure*

| | Increase | |
|---|---|---|
| Forest Capital Outlay ... | 3 | Transferred from 52-A. |
| Administration of Justice ... | 1 | |
| Bombay Development Scheme ... | 26 | Due to opening of a new expenditure head for Industrial Housing Scheme. |
| Famine Relief ... ... | 14 | |
| Expenditure in England ... | 1 | |
| Other heads ... ... | 3 | |
| | 48 | |

Counterbalanced by :—

| | Decrease | |
|---|---|---|
| Irrigation ... ... | —6 | Savings under minor irrigation works and distribution of the provision for pensionary charges under different heads. |
| Interest and Sinking Fund ... | —3 | Mainly due to the omission of the provision for adjustment of refund of customs duty. |
| General Administration ... | —3 | Savings in the provisions for leave salary; and decrease under "Assessment of alienated lands less quit rents" on the reduction of assessment of lands in the Kaira District re-classified. |

| | | |
|---|---|---|
| Jails ... ... | −1 | |
| Public Health ... ... | −2 | |
| Transfers to Famine Insurance Fund ... ... | −5 | |
| Superannuation ... ... | −4 | Due to transfer of the provision for commuted value of pensions paid to other Governments to the head "60-B", and to increase in recoveries of pensionary charges of the commercial departments owing to change in the rate of pensionary charges from 9 to 14 per cent. |
| Miscellaneous ... ... | −7 | Due to transfers from the Reserve to other major heads. |
| Other heads ... ... | −3 | |
| | −34 | |
| Net increase ... | 14 | |

The deficit of 1,42 lakhs in the capital section is explained as follows :--

| | | |
|---|---|---|
| Net drawal from the Famine Insurance Fund ... ... | +78 | For flood relief. |
| Decrease in appropriation for reduction or Avoidance of Debt. | −2 | The reasons given for reduction under "Interest and Sinking Fund Charges" apply to this reduction. |
| Net increase in expenditure under Provincial Loans and Advance Account ... ... | +59 | For flood relief. |
| Decrease in receipt from Provincial Loans Fund ... ... | −2 | |
| Increase in expenditure under capital section ... ... | +1 | |
| | 1,42 | |

4. Out of the closing balance of 2,54, 1,81 will be in the Famine Insurance Fund, and the remainder will be the ordinary administrative balance. It will include no borrowed money.

In view of the great expenditure on flood relief and the uncertainty of the total demand it has not been found possible since September last to place any sum in deposit with the Government of India.

*1928-29*

5. Opening with an ordinary balance of 2,54 we estimate total revenue receipts of 15,25 and we have budgeted for a total expenditure of 15,60. In estimating revenue we have assumed that the Stamp and Court Fee Acts will be renewed. We have included under expenditure a sum of 37 lakhs, being the provincial contribution still due to the Government of India; but we have reason to hope that the Central Government will once again be able to remit this contribution, and this time finally. If this hope is fulfilled our estimates of revenue and expenditure for the year will just balance with a small surplus on the right side. On the other hand under the capital section there will be a withdrawal from balances of 50 lakhs, which includes 29 for repayment of the Provincial Loan Debt and 20 lakhs from the Famine Fund. The closing balance will thus be 206 lakhs, out of which 162 will be in the Famine Fund.

*Famine Fund*

6. Pending consideration of revised schedule IV to the Devolution Rules which has been submitted to the Secretary of State by the Government of India, the Secretary of State has sanctioned the suspension of the annual assignment for famine relief. Accordingly no provision has been made in the budget under the head 43-A. The provision for the annual grant of 10 lakhs to meet interest on the Sukkur Barrage loan has been made under the ordinary

head; 16—Irrigation and for protective works in progress and other famine preventive expenditure, which hitherto we have been meeting from the Famine assignment, we have transferred a sum of 21 lakhs from the Famine Fund.

7. Further changes in the system of accounts to which I must draw attention are these :—

(*i*) Recoveries of expenditure made by the various departments, which have hitherto been deducted from their figures of expenditure, have now been ordered by the Auditor General to be shown as revenue. This procedure involves the addition of some 24 lakhs to both sides of our accounts. As I have pointed out in the note to my statement A this must be taken into account in comparing next year's estimates with those of previous years.

(*ii*) With effect from the current year revenue accounts have been opened for the Industrial Housing portion of the Bombay Development Scheme. Our Revenue accounts now show some 21 lakhs additional revenue under the head XXXI and some 26 lakhs under the head 42 Bombay Development Scheme.

8. I have also to bring to notice that the numerous changes made in the classification of budget items have made it impossible for the Finance Department to compile comparative statements of revenue and expenditure under detailed heads, which will be easily intelligible, prior to the year 1921. The graphs and explanatory statements included in this book have therefore been restricted to the post-reform years.

*Capital Expenditure*

The programme of borrowings, details of which will be found in the note relating to debt heads, is entirely for works in progress.

G. WILES,
Secretary to Government.

9th February 1928.

# MEMORANDUM EXPLANATORY OF THE FIGURES UNDER EACH MAJOR HEAD OF REVENUE AND EXPENDITURE

## II, Taxes on Income

1. Under revised rule 15 of the Devolution Rules the whole cost of income-tax establishments is to be borne by the Central Government and the Provincial Government is to receive from the Central Revenues a sum calculated at the rate of 3 pies in the rupee on the amount by which the assessed income of the year is estimated to exceed the assessed income of the year 1920-21. It is unlikely that this Government will receive anything on this account during the current and next years.

## V and 5, Land Revenue.

*Revenue.*

| —— | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| (1) Ordinary Revenue .. .. .. | 4,36,67 | 4,99,80 | 5,10,00 | 5,05,24 |
| (2) Miscellaneous .. .. .. | 6,66 | 5,00 | 7,04 | 5,47 |
| (3) Sale proceeds of waste lands and redemption of land tax .. .. .. | 30 | .. | 40 | 25 |
| Total .. | 4,43,63 | 5,04,80 | 5,17,44 | 5,10,96 |
| *Deduct*—Portion of land revenue credited to XIII-Irrigation .. .. .. | —69,88 | —68,00 | —65,00 | —65,92 |
| Net Total .. | 3,73,75 | 4,36,80 | 4,52,44 | 4,45,04 |
| (3) Assessment of alienated lands *less* quit rents .. .. .. | 96,60 | 97,55 | 96,70 | 96,73 |
| (4) Recoveries of service payments .. | 47 | 45 | 15 | 15 |
| Total, Land Revenue .. | 4,70,82 | 5,34,80 | 5,49,29 | 5,41,92 |
| *Deduct*—Refunds .. | —3,87 | —4,80 | —3,99 | —3,92 |
| Total .. | 4,66,95 | 5,30,00 | 5,45,30 | 5,38,00 |

*Expenditure (Reserved)*

| —— | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| (1) Charges of District Administration .. | 24,00 | 25,42 | 26,23 | 23,28 |
| (2) Survey and Settlement .. .. | 1,15 | 1,33 | 1,33 | 1,61 |
| (3) Land Records .. .. .. | 25,49 | 24,90 | 24,90 | 24,91 |
| (4) Assignments and Compensations .. | 14,78 | 14,50 | 14,50 | 14,63 |
| (5) High Commissioner—Stores .. .. | 11 | 24 | 32 | 33 |
| (6) Exchange .. .. .. | 8 | 8 | .. | .. |
| (7) Charges on account of Incumbered Estates . | 10 | .. | .. | .. |
| Total .. | 65,71 | 66,47 | 67,28 | 64,76 |

*Revenue*

2. *Revised Estimate, 1927-28.*—The increase in the revised as compared with the budget estimate for 1927-28 for ordinary land revenue and miscellaneous is due mainly to the anticipated collection of additional revenue shown under suspensions and unauthorised arrears as a result of the favourable character of the latter part of the season in the Presidency proper. The sale of certain lands in the Bombay Suburban District for the Imperial Airship Scheme also accounts for part of the increase in revenue. The increase is partly counterbalanced by an anticipated fall in revenue in the Province of Sind due to the unfavourable

inundation of the year 1926 and the floods of July and August 1927. The decrease in the assessment of alienated lands *less* quit rents in the revised as compared with the budget estimate for the current year is mainly due to the reclassification of lands in the Kaira District. The sanctioned estimates of 45 for recoveries of service payments and of 4,80 for " Refunds " have been reduced to 15 and 3,99 in view of the progress of actuals.

3. *Budget Estimate, 1928-29.*—The estimates have been framed on those furnished by the local officers and have been modified by Government wherever necessary. The small increase in the estimates is partly due to the favourable character of the season in the Presidency proper and partly to the introduction of revision settlements in some districts. The estimates are also partly based on the supposition that the next agricultural season will be a normal one.

*Expenditure*

4. *Revised Estimate, 1927-28.*—The revised estimate for 1927-28 under the major head inclusive of expenditure in England stands at 67,28 against the sanctioned budget of 66,47. The increase is chiefly due to the fact that a sum of Rs. 80,475 had to be sanctioned to supplement the provision of Rs. 2 lakhs for damages awarded by the High Court in the Kolaba Khoti appeals.

5. *Budget Estimate, 1928-29—Charges of Administration.*—There is a decrease of 2,14 in the total grant under this minor head in the next year's provision as compared with the current year's budget. This is mainly due to :—

(1) non-inclusion of the provision for damages to be awarded to the Kolaba Khots, and

(2) reduced provisions for acquisition of lands for village sites, for construction of chavdis and for contract contingencies.

The decrease is partly counterbalanced by (*a*) the additional provision for the entertainment of the temporary establishment required in the office of the Collector of Bombay for work in connection with the re-assessment of certain lands, and (*b*) the transfer of the provision for takavi establishment from " 22, General Administration " to " 5, Land Revenue. "

6. *Survey and Settlement.*—The budget for next year shows an increase of 28 as compared with the current year's sanctioned estimate. The increase is mainly due to the additional provisions of 17 for assignment to the Lloyd Barrage and Canals Construction Project of half the cost of the Assistant Revenue Officer and his establishment for devoting half their time to settlement work in the Barrage area and 11 for the cost of non-agricultural assessment work done for the Revenue Department by the Consulting Surveyor's establishment.

7. *Compensations.*—The increase of 13 in the next year's estimate as compared with that of the current year's budget is mainly due to increased provisions under fixed allowances to district and village officers, Devasthans and miscellaneous land revenue compensations. These are due to the payment of past arrears.

8. *High Commissioner—Stores.*—The budget provides for charges on account of freight and the purchase of European stores for the Government Photozinco Press, Poona.

9. *Charges on account of Incumbered Estates.*—The charges on account of Incumbered Estates in Sind are covered by a contribution from the Incumbered Estates, the amount of which is directly deducted from expenditure. The amount of contribution is generally higher than the immediate charges, as an extra amount is recovered on account of contribution for leave salary and pension, which is credited to the head " XXXIII—Receipts in aid of Superannuation ".

## VI and 6, Excise

*Revenue*

| | Accounts, 1926-27 | Budget estimate, 1927-28 | Revised estimate, 1927-28 | Budget estimate, 1928-29 |
|---|---|---|---|---|
| Country spirits .. .. .. | 2,38,38 | 2,52,13 | 2,38,03 | 2,38,03 |
| Country fermented liquor .. .. | 49,15 | 48,93 | 48,54 | 49,05 |
| Foreign liquor (including liquors made in India after European methods) .. .. | 26,92 | 26,14 | 28,92 | 29,42 |
| Opium .. .. .. .. | 39,01 | 36,59 | 38,58 | 37,73 |
| Hemp and other drugs .. .. | 30,17 | 30,58 | 30,24 | 31,21 |
| Profits from Government commercial undertakings .. .. .. .. | 19,53 | 8,23 | 3,62 | 8,23 |
| Recoveries of indirect charges from commercial undertakings .. .. .. | 76 | 56 | 84 | 63 |
| Recoveries of investments in Government commercial undertakings .. .. | 19 | 6 | 6 | 5 |
| Fines, confiscations and miscellaneous .. | 11,41 | 2,94 | 3,98 | 3,13 |
| *Deduct*—Refunds .. .. .. | —6,13 | —6,16 | —6,70 | —6,30 |
| Total .. | 4,09,39 | 4,00,00 | 3,86,11 | 3,91,18 |

*Expenditure* (Transferred)

| | Accounts, 1926-27 | Budget estimate, 1927-28 | Revised estimate, 1927-28 | Budget estimate, 1928-29 |
|---|---|---|---|---|
| Superintendence .. .. .. | 1,15 | 1,16 | 1,14 | 1,16 |
| Presidency Establishment .. .. | 2,24 | 2,57 | 2,45 | 2,60 |
| District Executive Establishment .. .. | 17,81 | 17,37 | 17,19 | 17,61 |
| Cost of opium supplied to Excise Department | 12,19 | 12,12 | 11,70 | 10,84 |
| Distilleries .. .. .. | 2,72 | .. | 18 | 19 |
| Excise compensations .. .. .. | 18,67 | 13,08 | 13,95 | 19,03 |
| Investments in Government Commercial undertakings .. .. .. .. | 9,14 | 1,12 | 1,43 | 44 |
| Loss on Government commercial undertakings. | .. | .. | 15 | .. |
| High Commissioner—Stores .. .. | 10 | 1 | 1 | 2 |
| Exchange .. .. .. | | | | |
| Total .. | 64,02 | 47,43 | 48,20 | 51,89 |

10. *Country spirit.*—The decrease of 14,10 in the current year's revised and ensuing year's estimate as compared with the current year's sanctioned estimate occurs under (1) still-head duty and (2) vend and license fees, due to a fall in the consumption of country spirit.

11. *Country fermented liquor.*—The decrease of 39 in the current year's revised estimate as compared with the sanctioned estimate occurs under tree-tax receipts.

12. *Foreign liquors.*—The increase of 2,78 in the current year's revised and of 3,28 in the ensuing year's estimate as compared with the current year's sanctioned estimate is due to increased receipts under (1) duty on Indian made wines and spirits, (2) vend and license fees and (3) excise pass fees on foreign liquor.

13. *Opium.*—The increase of 1,99 in the revised estimate of the current year and of 1,14 in the ensuing year's estimate as compared with the current year's sanctioned estimate is due mainly to increased receipts under opium vend fees.

Opium is issued to licensed retail vendors in British territory at Rs. 75 per seer in the Presidency proper and Aden and at Rs. 60 per seer in Sind. The issue

rate consists of the (*a*) cost price and (*b*) gain on sale. Owing to a reduction in the cost of manufacture of the drug the price payable to the Government of India, and consequently that recoverable from the licensed vendors, in respect of the opium transactions of 1928-29 will be less than that in the current year. This accounts for a decrease in the ensuing year's estimate of receipts under "Cost price of opium" as compared with the current year's sanctioned and revised estimate. There is, however, an increase under "Gain on sale" as it is not proposed to make any change in the issue rates and consequently the loss under "Cost price" will be made up by larger receipts under "Gain on sale," but not to the full extent as opium is also supplied to Indian States and in their case Government simply recover the cost price, the profit from its sale by the State licensed vendors being appropriated by the States.

14. *Hemp and other drugs.*—The decrease (34) in the current year's revised estimate as compared with the sanctioned estimate occurs under Duty and Vend and License fees. The increase (63) in the ensuing year's estimate as compared with the current year's budget estimate is due to larger receipts under duty on Ganja in consequence of the enhancement from 1st April 1928 of the duty on that drug in the Presidency proper and Aden from Rs. 30 to Rs. 35 per seer, partially counterbalanced by smaller receipts under hemp drugs vend fees.

15. *Profits from Government Commercial Undertakings.*—This minor head records the profits disclosed by the Profit and Loss accounts of the Nasik and Khanapur distilleries and paid over to Government from the Personal Ledger Accounts of the distilleries. The decrease (4,61) in the current year's revised estimate as compared with the sanctioned estimate is due to the orders issued by Government directing that the profit from a commercial undertaking for a particular year should be adjusted in the Government accounts in the succeeding year and to the fact that before these orders were issued the profit from Nasik Distillery for the first half of 1926-27 had already been credited to the accounts of that year. The revised estimate for the current year accordingly shows the profit of the Nasik Distillery only for the second half of 1926-27. The Khanapur Distillery worked at a loss during the year 1926-27. The current year's budget estimate has been repeated for the ensuing year in view of the orders of Government referred to above.

16. *Recoveries of indirect charges from Commercial Undertakings.*—This minor head represents the direction and supervision charges as well as the fees for the audit of accounts recovered from the Nasik and Khanapur distilleries. The increase (28) in the revised estimate of the current year over the sanctioned estimate is due mainly to the recovery of arrears of audit fees.

17. *Recoveries of investments in Government Commercial Undertakings.*—Under this head are shown recoveries of capital charges such as sale proceeds of buildings, machinery, etc., pertaining to the Nasik and Khanapur distilleries, which do not require to be replaced, or excess receipts after replacements, and any return of working capital. The receipts are of a fluctuating character.

18. *Fines, Confiscations and miscellaneous.*—With the exception of the receipts on account of gain on liquor in contract supply areas the items which are credited to this minor head are of a fluctuating nature. The variations call for no remark.

19. *Refunds.*—This also is a fluctuating item and calls for no remark.

*Expenditure*

20. *Superintendence.*—This minor head includes provision for the Commissioner of Excise, the Deputy Commissioner of Excise, who is also Personal Assistant ot the Commissioner, and the Commissioner's establishment. The small decrease in the current year's revised estimate as compared with the sanctioned estimate calls for no remark.

21. *Presidency Establishment.*—Under this minor head is shown the cost of the excise staff employed in the Town and Island of Bombay. The decrease of 12 in the current year's revised estimate is due to anticipated savings in the provision for pay and allowances of establishment and contingencies which is not likely to recur. The increase of 3 in the ensuing year's estimate as compared with the current year's sanctioned estimate is due to the provision for the entertainment of temporary establishment in the Town and Island of Bombay in connection with the new foreign liquor scheme.

22. *District Executive Establishment.*—The decrease in the current year's revised estimate as compared with the sanctioned estimate is due to (1) the transfer to the minor head " Distilleries " of the provision of 18 for the Dhadgaon Distillery and (2) anticipated savings in the provision under " Pay of Establishment " counterbalanced by larger expenditure under travelling allowance. The increase of 24 in the ensuing year's estimate as compared with the current year's sanctioned estimate is due mainly to the larger provision under travelling allowance necessitated by the present excise situation, partially counterbalanced by smaller provision under " Pay of Officers " and by the absence of any provision under this minor head on account of the Dhadgaon Distillery.

23. *Cost of opium supplied to Excise Department.*—The decrease of 42 in the revised as compared with the current year's budget is due to a reduction in the consumption of opium. The decrease of 86 in next year's estimate as compared with the current year's revised estimate is due mainly to the reduction from Rs. 26 to Rs. 23-5-0 perseer in the cost price of opium purchased from the Government of India.

24. *Distilleries.*—As explained in para. 22 above the provision for the expenditure on account of the Dhadgaon Distillery which appears in the current year's budget under ' District Executive Establishment ' has been transferred to the minor head ' Distilleries '.

25. *Compensations.*—In the case of those Indian States whose abkari administration is managed by Government the entire revenue collected within the State limits is made over to them. The country spirit consumed in these territories is supplied at the rates charged to retail licensed vendors in the neighbouring British districts. These rates are somewhat higher than the actual cost to Government. It is now proposed to pay to the States in question the difference between the rates charged to the retail vendors and the actual cost (including all overhead charges) to Government and to bring this change into force from the year 1925-26. It will therefore be necessary to pay to the States the excess amount for the years 1925-26 and 1926-27. The increase of 87 in the revised estimate as compared with the current year's sanctioned estimate is due to this cause and to the increase from 1,15 to 1,24 per annum of the amount of the provisional payment to the Sangli State for the lease of its country spirit revenue.

The Indian States whose abkari administration is managed by Government are as a rule paid a provisional amount fixed with reference to the average revenue of the three years preceding the commencement of the current lease. This payment is subsequently adjusted with reference to the actual revenue realized if this is in excess of the provisional amount paid, the adjustment taking place at the end of the third, sixth and tenth year of the lease. The current leases of most of the States commenced from 1st August 1924 and the first adjustment has now to be made. The increase of 5,08 in the ensuing year's estimate as compared with the current year's revised estimate is due to the provision made for this liability.

26. *Investments in Government Commercial Undertakings.*—This minor head records (*a*) the capital expenditure at the Nasik and Khanapur distilleries, and (*b*) the loss, if any, on Government Commercial Undertakings. The increase of 31 in the revised over the current year's budget under the first sub-head is due to the additional grant of 31 sanctioned by the Legislative Council at the last session for the completion of (1) the Mhowra godown and (2) the spirit store at the Nasik Distillery. The decrease (68) in the ensuing year's estimate as compared with the current year's sanctioned estimate is due to smaller provision for expenditure of a capital nature at the Nasik Distillery.

27. *Loss on Government Commercial Undertakings.*—The amount paid by Government to the credit of the Personal Ledger Account of a concern to keep the original working capital intact is shown under the sub-head "Loss on Government Commercial Undertakings ". The provision of 15 in the revised estimate relates to the Khanapur Distillery which is working at a loss. No provision is made in the ensuing year's estimate as Government have decided to close the distillery with effect from 1st March 1928.

28. *Stores and Exchange.*—The variations are small and call for no remark.

## VII and 7, Stamps

*Revenue*

| | Accounts, 1926-27 | Budget estimate, 1927-28 | Revised estimate, 1927-28 | Budget estimate, 1928-29 |
|---|---|---|---|---|
| *A.—Non-Judicial.* | | | | |
| Sale of general stamps .. .. | 83,98 | 94,37 | 86,62 | 87,43 |
| Duty on impressing documents .. .. | 4,80 | 5,01 | 3,30 | 3,16 |
| Fines and penalties .. .. .. | 40 | 36 | 38 | 38 |
| Miscellaneous .. .. .. | 63 | 80 | 6,05 | 79 |
| Total A—Non-Judicial .. | 89,81 | 1,00,54 | 96,35 | 91,76 |
| *Deduct.*—Refunds .. | —1,33 | —1,54 | —2,75 | —1,53 |
| Total .. | 88,48 | 99,00 | 93,60 | 90,23 |
| *B.—Judicial.* | | | | |
| Sale of court-fee stamps .. .. | 80,64 | 89,74 | 82,34 | 81,49 |
| Fines and penalties .. .. .. | 6 | 8 | 6 | 6 |
| Miscellaneous .. .. .. | 8 | 2 | 50 | 2 |
| Total B.—Judicial .. | 80,78 | 89,84 | 82,90 | 81,57 |
| *Deduct.*—Refunds .. | —1,69 | —1,84 | —2,40 | —1,70 |
| Total .. | 79,09 | 88,00 | 80,50 | 79,87 |
| Grand total .. | 1,67,57 | 1,87,00 | 1,74,10 | 1,70,10 |

*Expenditure (Reserved)*

| | Accounts, 1926-27 | Budget estimate, 1927-28 | Revised estimate, 1927-28 | Budget estimate, 1928-29 |
|---|---|---|---|---|
| *A.—Non-Judicial.* | | | | |
| Superintendence .. .. .. | 53 | 57 | 54 | 52 |
| Charges for the sale of General Stamps .. | 1,00 | 1,09 | 1,00 | 95 |
| Stamps supplied from Provincial stores .. | .. | 7 | 7 | .. |
| Cost of stamps manufactured in India, received from the Government of India, Security Printing Press, Nasik .. | 45 | 27 | 27 | 38 |
| *Deduct.*—Value of stamps supplied from Provincial stores to other Governments .. | —84 | —71 | —71 | .. |
| Total A—Non-Judicial .. | 1,14 | 1,29 | 1,17 | 1,85 |
| *B.—Judicial* | | | | |
| Superintendence .. .. .. | 53 | 57 | 53 | 51 |
| Charges for the sale of court-fee stamps .. | 35 | 32 | 33 | 33 |
| Stamps supplied from Provincial Stores .. | .. | 1 | 1 | .. |
| Cost of stamps manufactured in India, received from the Government of India, Security Printing Press, Nasik .. | 3 | 9 | 9 | 9 |
| *Deduct.*—Value of stamps supplied from Provincial Stores to other Governments .. | —30 | —70 | —70 | .. |
| Total B—Judicial .. | 61 | 29 | 26 | 93 |
| Grand total .. | 1,75 | 1,58 | 1,43 | 2,78 |

*Revenue*

29. The current year's revised estimate under "Non-Judicial" stamps is lower than the budget estimate by 5,40. The decrease is mainly due to the general depression in trade and to the abolition of stamp duty on cheques and demand drafts.

The current year's revised estimate under "Judicial" stamps is less than the sanctioned estimate by 7,50. The decrease is due to less litigation.

30. The next year's estimate under "Non-Judicial" stamps shows a decrease of 8,77 as compared with the current year's budget estimate. The decrease is due to the fact that the next year's estimate is based on the current year's revised estimate after excluding the abnormal receipt during the current year of 4,76 on account of composition of stamp duty paid by the Bombay Improvement Trust and an excess payment of 1,21 for refunds of the value of stamps already embossed on cheques, etc.

The next year's estimate of 79,87 under "Judicial" stamps is lower than the current year's budget estimate by 8,13 as it is based on the current year's revised estimate.

*Expenditure*

31. The current year's revised estimate is lower than the sanctioned estimate by 15. The decrease is mainly due to the reduction in the clerical and menial establishment of the Bombay Stamp Office, and to the introduction of the system of selling non-judicial stamps in Bombay City through the departmental agency instead of through the licensed stamp vendors.

32. The next year's budget estimate is higher than the current year's sanctioned estimate by 1,20. This increase is mainly due to the absence of provision for recoveries on account of the cost of stamps supplied by the Bombay and Karachi depots to other Provinces such as Berar, Central Provinces, the Punjab, etc. These Provinces will from 1st April 1928 receive their supplies direct from the Nasik Security Printing Press. The increase is partly counterbalanced by less provision under "Superintendence" and "Charges for the sale of general stamps."

## VIII and 8, Forest.

*Revenue*

| —— | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Timber and other produce removed from the forests by Government agency .. .. | 28,61 | 25,24 | 25,66 | 26,86 |
| Timber and other produce removed from the forests by consumers or purchasers .. | 42,94 | 44,54 | 39,94 | 42,91 |
| Drift and waif wood and confiscated forest produce .. ... .. .. | 12 | 4 | 4 | 4 |
| Revenue from forests not managed by Government .. .. .. .. | 37 | 37 | 27 | 23 |
| Miscellaneous .. .. .. | 4,66 | 3,96 | 5,83 | 4,10 |
| Total .. | 76,70 | 74,15 | 71,74 | 74,14 |
| *Deduct*—Refunds .. .. .. | —14 | —20 | —20 | —20 |
| Total .. | 76,56 | 73,95 | 71,54 | 73,94 |

*Expenditure* (Transferred)

| —— | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| A—General Direction .. .. .. | 88 | 95 | 90 | 92 |
| B—Conservancy and Works .. .. | 16,88 | 16,77 | 18,34 | 17,79 |
| C—Establishments .. .. .. | 22,74 | 23,47 | 22,57 | 22,96 |
| Interest on Capital Outlay not charged to Revenue .. .. .. | 44 | 53 | 44 | 44 |
| Exchange .. .. .. .. | 46 | .. | .. | .. |
| Total .. | 41,40 | 41,72 | 42,25 | 42,11 |

*Revenue*

33. *Timber and other produce removed from the forests by Government agency.*—The increase (42) in the revised estimate is due to the anticipated supply of a larger quantity of sawn material and sleepers to the Madras and Southern Maratha Railway and to the extraction and sale of a larger number of dead and dying sandalwood trees in the Satara, Poona, Belgaum and Dharwar divisions.

The ensuing year's estimate is higher than the current year's sanctioned and revised estimates owing to more extensive departmental operations and to an anticipated improvement in trade conditions.

34. *Timber and other produce removed from the forests by consumers or purchasers.*—The decrease (4,60) in the revised estimate is due to the fact that in consequence of the slump in the market, coupes in the Northern Circle and in the West Khandesh, Poona, Kolaba, Satara and Belgaum divisions did not fetch the prices anticipated, while some gurcharan coupes in Thana remained unsold.

The ensuing year's estimate has been framed higher than the revised estimate in expectation of some improvement in the price of forest produce and in trade conditions. Larger receipts are also anticipated from the sale of malki teak after-growth in Thana.

35. *Revenue from forests not managed by Government.*—The decrease in the revised and next year's estimate as compared with the current year's sanctioned estimate is due to the suspension of the collection of duty on most of the rail-borne produce imported into the East Khandesh Division owing to an adverse decision of the courts as regards the interpretation of the law and rules bearing on the subject.

36. *Miscellaneous.*—The increase in the revised estimate is due to the assessment recovered on lands given out for temporary cultivation in the Central Circle, and to the larger receipts from the working of the Alnavar-Dandeli Railway.

The ensuing year's estimate is higher than the current year's sanctioned estimate mainly on account of the large receipts anticipated from the working of the Alnavar-Dandeli Railway.

*Expenditure*

37. *General Direction.*—The decrease (5) in the revised estimate is due mainly t a smaller number of Ranger students under training.

The small increase (2) in the ensuing year's estimate as compared with the revised estimate is due to the larger provision made for the passage pay of the Chief Conservator.

38. *Conservancy and Works.*—The increase (1,57) in the revised estimate is due mainly to the (*a*) cost of several revenue yielding departmental timber works in the Southern Circle, *e.g.*, extraction of timber from the Nagzari Valley, (*b*) carting of increased quantities of timber to sale depôts, (*c*) payment for contracts continued from previous years in addition to new ones of the year, and (*d*) payment oi khoti shares in the Kolaba Division according to the decision in the remanded khoti suits.

The ensuing year's estimate is less than the revised estimate in view of the closure of the saw mill at Karanjara (Dangs). This decrease is partially counterbalanced by the increased provision for the systematic exploitation of malki teak after-growth in Thana.

39. *Establishments.*—The decrease (90) in the revised estimate is due mainly to junior officers being put in charge of some Circles, to the keeping unfilled of some of the vacancies, and to the non-utilization to the full extent of the provision for leave salary.

The increase (39) in next year's estimate as compared with the revised estimate is due to the periodical increments of pay of officers and subordinate establishment.

## 8-A, Forest Capital Outlay charged to Revenue—(*Transferred*)

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| | 2,22 | .. | 2,93 | 2,98 |

40. The head "8-A, Forest Capital Outlay charged to revenue" has been opened to record transactions of a capital nature in the accounts of the Forest Department (*vide* remarks under 52-A, Capital Outlay on Forests not charged to revenue).

## IX and 9, Registration.

*Revenue*

| | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Fees for registering documents .. .. | 11,62 | 12,49 | 11,58 | 11,45 |
| Fees for copies of registered documents .. | 30 | 31 | 28 | 30 |
| Miscellaneous .. .. .. | 16 | 20 | 14 | 25 |
| Total .. | 12,08 | 13,00 | 12,00 | 12,00 |
| *Deduct*—Refunds .. | —5 | —6 | —6 | —6 |
| Total .. | 12,03 | 12,94 | 11,94 | 11,94 |

*Expenditure*—(Transferred)

| | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Superintendence .. .. .. | 37 | 39 | 37 | 38 |
| District charges .. .. .. | 6,27 | 6,41 | 6,28 | 6,43 |
| Expenditure in England—Stores .. .. | .. | 8 | 7 | 12 |
| Exchange .. .. .. .. | 3 | 3 | .. | .. |
| Total .. | 6,67 | 6,91 | 6,72 | 6,93 |

*Revenue*

41. The revised estimate for the current year shows a decrease as the budget was framed in expectation of an improvement in land values which has not been realized. The next year's estimate is based on the current year's revised estimate, as there is no likelihood of any material change in the prevailing conditions.

*Expenditure*

42. The revised estimate shows a saving owing to the exercise of the most rigid economy. The next year's budget provides for the bare requirements of the department. The increase as compared with the current year's revised estimate occurs under " Pay of Establishment " and " Contingencies."

## IX-A and 9-A, Scheduled Taxes.

*Revenue*

| —— | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Entertainment Tax .. .. .. | 7,45 | 7,59 | 7,43 | 7,43 |
| *Betting Tax*— | | | | |
| Tax on Totalisator .. .. .. | 12,16 | 15,00 | 14,00 | 14,00 |
| Total .. | 19,61 | 22,59 | 21,43 | 21,43 |
| *Deduct*—Refunds .. | —6 | —5 | —8 | —6 |
| Total .. | 19,55 | 22,54 | 21,35 | 21,37 |

*Expenditure* (Reserved)

| —— | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Entertainment Tax .. .. | 20 | 21 | 20 | 21 |

*Revenue*

43. The current year's revised estimate under 'Entertainment Tax' and 'Tax on Totalisator' shows a decrease of 1,16 as compared with the sanctioned estimate. The decrease is mainly due to the general depression in trade.

2. The next year's estimate under 'Entertainment Tax' and 'Tax on Totalisator' is based on the current year's revised estimate on the assumption that trade conditions will remain the same throughout the next year.

*Expenditure*

44. The current year's revised estimate is less than the sanctioned estimate by 1. The decrease is under "Leave Salary "which has not been utilised. The next year's estimate is based on the current year's sanctioned estimate.

## NOTE ON THE SYSTEM OF CAPITAL AND NON-CAPITAL ACCOUNTS OF IRRIGATION WORKS MAINTAINED IN THE PUBLIC WORKS DEPARTMENT

45. Irrigation works are divided into two main categories (1) works for which Capital accounts are kept and (2) works for which Capital accounts are not kept. All irrigation works, of which it is both desirable and possible to maintain accounts on a *quasi* commercial basis, are included in the former category and those for which the maintenance of such accounts is either impossile or unnecessary, either because they produce little or no revenue or because owing to their restricted size it is not worthwhile examining the returns paid by each individual work, are put under the latter class. The important criterion in the case of a *quasi* commercial undertaking is whether the work is remunerative or the reverse and it is, therefore, essential for this class of works to maintain a Capital account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined.

46. The works for which capital accounts are kept are first divided to show (A) Irrigation and (B) Navigation, Embankment and Drainage Works separately, each of which is again sub-divided into (1) Productive and (2) Unproductive Works.

47. The initial expenditure on the construction of an irrigation project for which Capital account is kept is charged to the Capital account of that project and such further expenditure after its completion as is necessary for the full development of the scheme is also added to that account.

48. The capital invested on the work includes (1) direct charges, *i.e.*, cost of works, Establishment, Tools and Plant and Pensionary charges, (2) indirect charges, *i.e.*, capitalised value of abatement of land revenue occupied by works and audit charges and (3) all arrears of simple interest, if any, *i.e.*, balance of total interest over net revenue. This capital cost is commonly known as " sum at charge."

49. As soon as the work commences to earn revenue a Revenue account is opened for it. The Revenue derived from the work is credited to that account and annual maintenance charges are debited to it. The difference between the gross revenue earned and the maintenance charges is the net revenue on the work.

50. Turning to the sub-divisions Productive and Unproductive works it may be observed that if the net revenue from a Capital work is expected to repay after 10 years from its completion the annual interest charges on the capital invested, *i.e.*, sum at charge, at 6 per cent. or at such other rate as may be fixed by Government from time to time, the work is considered as " Productive," otherwise it is treated as " Unproductive." If any work for which a Capital account is kept and which is classed as productive fails at any time after the expiry of 10 years from its completion in three successive years to yield the relevant return, it is transferred to the Unproductive class. Similarly if a work though classed as unproductive succeeds in yielding for three successive years the relevant return prescribed for a productive work it is transferred to the productive class.

The same principle would apply to all extensions and improvements of an existing work.

51. The capital expenditure on irrigation works is booked in the accounts under one major head, *viz.*, " 55, Construction of Irrigation, Navigation, Embankment and Drainage Works." Funds for these works may be provided from ordinary revenues, Famine Insurance Grants or from other sources outside the revenue of which the most important is loans, but the expenditure is booked under one major head " 55 " only. This major head is, however, intended to include only expenditure incurred from sources outside the revenue and it is, therefore, necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts. There will thus be two deductions in lump sums at the foot of the account of the major head " 55 " and the amounts thus deducted from this head are booked, without details of works, under the major head " 16-A—Financed from Famine Insurance Grants " and " B—Financed from ordinary Revenues" according to the source from which funds are provided. The head " 16 " is, therefore, purely a transfer head. The net total of the major head " 55," after the deductions above referred to have been

made, represents that portion of the capital expenditure on irrigation works which is financed from sources outside the ordinary revenues.

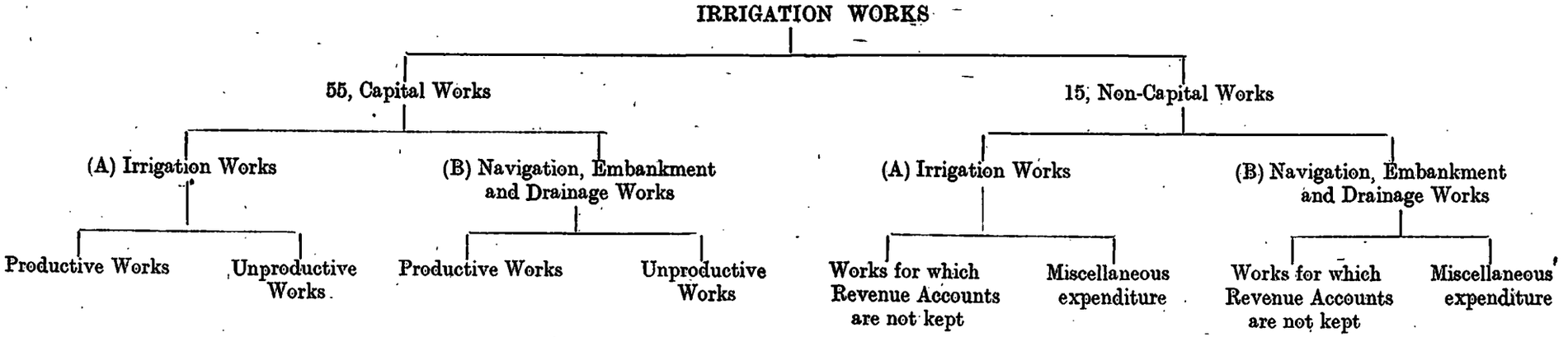
52. The revenue derived from irrigation works for which capital accounts are kept and the annual expenditure on maintenance and working expenses on those works are respectively credited and debited to the revenue account of those works under a separate Revenue head " XIII—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept," the divisions and sub-divisions of this account also being the same as those under the corresponding capital expenditure head " 55 " mentioned above.

53. In the Budget Estimates of Revenue for Irrigation Works under the abovementioned head " XIII," the working expenses and maintenance charges of capital works are shown by a *minus* entry under *gross* revenue in order to show the estimated NET revenue, as the essential matter financial is the *net*, and not gross revenue. Although these working expenses are shown under the receipt head, they are, of course, treated in all respects as ordinary expenditure ; they are subject to the same rules and conditions and, as in the case of other outlay, are included in the demand for grants.

54. There is one more *minus* entry to be made in the Budget Estimates of Revenue under the head " XIII " before the *net* revenue is shown and that is the " Refunds of Revenue." In the demands for grants, however, and for all purposes of sanction these refunds must still be treated as expenditure in order that the necessary sources and authority for their payment may be obtained.

55. The interest on capital expenditure met from ordinary revenue is shown under the head " 14—Interest on works for which Capital Accounts are kept."

56. With reference to the second division of irrigation works, *viz.*, works for which *capital accounts are not kept* it may be observed that this division includes a very large number of works which, while collectively of great importance, are individually too small to make it worthwhile to maintain separate accounts for each. All expenditure upon such works—whether upon the construction of new works or upon the extensions or improvements, maintenance or repairs of existing works—is accounted for under one major head " 15—Other Revenue Expenditure." Since the works under this class are on a non-commercial basis and no capital accounts are kept for them there is no object in treating maintenance charges as a *minus* entry under revenue from these works as in the case of *quasi* commercial works, and, therefore, they are shown under the expenditure head " 15." The only comparison here possible is that between the gross revenue (shown under Revenue head XIV) and the total expenditure of all kinds. In this division is also booked, under a separate sub-head "Miscellaneous Expenditure," all expenditure upon the preliminary surveys of new projects and also the cost of famine surveys required for the preparation of the Famine programme. (The works in this division are financed from ordinary revenues of the year. Those works which have a protective aspect as well as surveys for the preparation of famine programmes may be financed from the Famine Insurance Grants.) The whole of the expenditure on all works under this class is, however, to be booked in the first instance under one major head " 15 " mentioned above without reference to the source from which the funds are provided and it is necessary therefore, as in the case of the major head " 55 " for capital works, to deduct at the foot of the account of the major head " 15 " a lump sum showing the amount financed from the Famine Insurance Grants, the residue representing the amount financed from ordinary revenues. The amount deducted from this head is booked without details under a separate major head " 15(1) Other Revenue Expenditure financed from Famine Insurance Grants " which is merely a transfer head. The revenue earned by this class of works is shown under the Revenue Head " XIV—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept " and the refunds of revenue are deducted from the gross receipts in order to show the net revenue for the works. In preparing the Budget Estimate for this class of works, the refund of revenue, though shown under revenue by a *minus* entry, is included in the statement of demand for grants as is done in the case of the refunds of revenue on Capital Works.




*Definitions.*—"*Capital Works*" are works for which capital and revenue accounts are kept on a *quasi* commercial basis. The capital expenditure is accounted for under the head "55" and funds for the works are provided from three sources (1) Ordinary Revenue, (2) Famine Insurance Grants and (3) Loans or accumulated Surplus revenue. Revenue realised from them is credited to the head "XIII."

2.—"*Non-Capital Works*" are works for which individually neither capital nor revenue accounts are kept either because they produce little or no revenue or owing to their restricted size. The expenditure on these is accounted for under the head "15." Any revenue realised from them is credited to the head "XIV."

# NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED AND IN PROGRESS IN SIND AND DECCAN AND GUJARAT

## SIND

### *Works in operation*

57. The canal systems in Sind are entirely different from those in the Deccan. They are mostly very large and with the exception of a few perennial ones carry their supplies at present during the inundation season only. However, when the Lloyd Barrage Scheme is completed it will be possible to feed these canals all the year round. Many of them are canals which existed before the advent of British rule and have since been improved.

58. *The Eastern Nara System.*—The first system to come into operation was the Eastern Nara, consisting of the large Mithrao Canal, and the smaller Eastern Nara, Thar, Hiral and Khipro canals. This system was opened in 1854, although its principal canal, the Mithrao, was not constructed until some years later. The system depends for its supply upon the Nara river which is fed from the Indus through a twelve mile cut, excavated in 1858-59, known as the Eastern Nara Supply Channel. About 86 lakhs of rupees have been expended on this system.

59. *The Begari and Ghar Canals.*—The Begari and Ghar Canals came next into operation in 1856 and about 31½ lakhs of rupees have been spent on these two canals. The former is the most important system north of Sukkur and is on the right bank of the Indus.

60. *The Fuleli Canal.*—The Fuleli Canal, the largest of all the Sind canals, was opened in 1861 and over 32 lakhs of rupees have been spent on it. This is one of the few canals in Sind which carries any appreciable supply all the year round.

61. *The Desert and Sukkur Canals.*—Five more canals were added during the ten years from 1870 to 1880. Of these the two most important are the Desert Canal costing over Rs. 27½ lakhs and the Sukkur Canal, just above Sukkur, on which over 14¾ lakhs of rupees have been spent.

62. *The Jamrao Canal.*—In 1900 the Jamrao Canal came into being. This was an entirely new canal taking off from the Eastern Nara river above the Mithrao Canal already mentioned and it is assured of a perennial supply by a weir constructed across the Nara. More than Rs. 98½ lakhs have been spent on this work.

63. *The Mahiwah, Dad and Nasrat Canals.*—The Mahiwah, Dad and Nasrat Canals were next built at a cost of about Rs. 60 lakhs and were opened between 1901 and 1904. Nearly quarter of a lakh has since been spent on their improvements.

There are many other small canals which are playing an important part in the irrigation of the lands in Sind.

### *Works under construction*

64. *Lloyd Barrage and Canals Construction Scheme.*—The most important irrigation project which is now under construction in Sind is the Lloyd Barrage and Canals Construction Scheme. This project which is estimated to cost Rs. 18·35 crores was approved by the Secretary of State in April 1923, was passed by the Bombay Legislative Council in June and construction work commenced in July of that year. The scheme consists of a barrage across the Indus below the gorge at Sukkur, three canals on the right and four on the left bank each with a separate head regulator. The Right Bank System comprises the North Western Perennial Canal, the Rice Canal and the Dadu Canal. The Left Bank System comprises a great new perennial canal called the Rohri Canal, a perennial supply channel to feed the Eastern Nara river and the canals dependent thereon and two large high level canals for irrigating lands in the Khairpur State. The Barrage will, under the system of scientific control, give the necessary supply to each canal no matter how low the level of the water in the river may be. The actual direct expenditure incurred on this scheme to end of 1926-27 amounts to about Rs. 5·34 crores and about Rs. 231 lakhs will be spent in the current year. A detailed note regarding the progress of work on this scheme has been printed separately.

## Deccan and Gujarat

65. Irrigation conditions in the Deccan and Gujarat vary considerably from those in Sind. The cultivation chiefly depends upon rainfall and advantage is taken of irrigation mainly for growing valuable crops like sugarcane or to counteract the effects of drought. The larger irrigation schemes in this part of the Presidency always involve the construction of storage reservoirs on perennial rivers for feeding the canals supplying water to the fields. The principal irrigation works in the Deccan and Gujarat are mentioned below.

### *Works in operation*

66. *Panjhra River Works, Kadwa River Works and Krishna Canal.*—The oldest of the Government irrigation works in the Deccan are the Panjhra River Works in Khandesh. They date from 1851-52 and were constructed at a cost of about 5 lakhs of rupees. Next to these among many small works are the Kadwa River Works in Nasik and the Krishna Canal in Satara Districts which came into operation in 1869. They were constructed at a cost of about Rs. 10½ lakhs and Rs. 9½ lakhs respectively.

67. *Mutha Canals.*—The Mutha canals have been constructed at a cost of about 65½ lakhs of rupees with a large storage reservoir, called Lake Fife, on the Mutha River, at Khadakwasla near Poona. This system consists of two canals, the Mutha Right and Left Bank Canals. It came into operation in 1874-75.

68. *Ekruk Tank and the Hathmati Canal.*—The Ekruk Tank and the Hathmati Canal (which was the first and is still the most important work in Gujarat) came into operation also about this time and about 13½ and 13¼ lakhs of rupees have been spent on them respectively.

69. *Nira Left Bank Canal and Gokak Canal.*—The Nira Left Bank Canal which receives its supply partly from the Nira river and partly from its reservoir at Bhatgar (called Lake Whiting) on one of its tributaries, was built at a cost of Rs. 66½ lakhs and was opened in 1885. The Gokak canal, a small canal taking off direct from the Ghatprabha river without a storage work, was opened in 1884 and Rs. 14½ lakhs have been spent on it.

70. *Girna Canal.*—The Girna canal which is fed from the Chankapur tank was constructed at a cost of 20½ lakhs of rupees and was opened for irrigation in 1909.

71. *Godavari Canals.*—The Godavari Canals system includes a storage reservoir (Lake Beale) on the Darna river and a pick-up-weir at Nandur-Madhmeshwar and the Right and Left Bank Canals. This project has cost about 103 lakhs of rupees and was brought into operation in 1912.

72. *Pravara River Works.*—The Pravara River Works System comprises (*i*) a storage reservoir, called Lake Arthur Hill, on the Pravara river at Bhandardara, (*ii*) a pick-up-weir at Ojhar and (*iii*) two canals named the Pravara Right and Left Bank Canals. The project was sanctioned by the Government of India in 1907, the work was commenced in 1908 and both the dam and the canals have already been completed. The capital cost of the whole scheme, including the dam, amounts to over Rs. 1·50 lakhs. The masonry dam of the storage reservoir is 274 feet high above the river-bed at its highest point and about 1,600 feet in length. It is the highest dam in India and second highest in the world. The opening ceremony of this dam was performed by His Excellency the Governor of Bombay on the 10th December 1926 and from that date the dam is known as the " Wilson Dam. "

In addition to the above schemes there are many other small canals and tanks which irrigate large areas of lands in the Deccan and Gujarat.

### *Works under construction*

73. *The Nira Right Bank Canal project.*—The Nira Right Bank Canal project will, when completed, be the largest in the Deccan. It comprises the construction of the Nira Right Bank Canal, 109 miles in length, and a larger dam at Bhatgar on the Yelwandi river to replace the existing one mentioned under the Nira Left Bank Canal so as to increase the storage for supplying both the canals, *viz.*, the old

Nira Left Bank and the new Nira Right Bank Canals. The work on the dam and canals is approaching completion. It has, however, been possible from the year before last to issue water from the canal to certain rabi crops. The total estimated cost of the scheme including direct and indirect charges and deducting salvage value of tools and plant is Rs. 483·97 lakhs. The expenditure incurred to end of 1926-27 was about Rs. 375 lakhs and the probable expenditure in 1927-28 will be about Rs. 10 lakhs.

74. *The Nira Valley Development project.*—The Nira Valley Development project provides for the complete development of irrigation in the Nira Valley. The Nira Right Bank Canal scheme with the enlarged storage at Bhatgar on the Yelwandi river aims at irrigating lands on the right bank of the Nira river. There is, however, large scope for extending irrigation on the existing Nira Left Bank Canal where there is a keen demand for a larger supply. This demand can be met by storing the water flowing in the Nira river from sources other than the Yelwandi by means of another dam to be erected on the Nira at Vir below the confluence of all the main tributaries and by enlarging the Nira Left Bank Canal to the maximum economical limits. This scheme combined with the Nira Right Bank Canal scheme is called the Nira Valley Development project.

The Nira Right Bank Canal system itself is estimated to cost Rs. 483·97 lakhs as stated above. The combined scheme is estimated to cost Rs. 619·77 lakhs. The extra cost will, therefore, be Rs. 135·80 lakhs which represents the cost of widening and remodelling the Nira Left Bank Canal and constructing the new dam at Vir. This project was approved by the Legislative Council in March 1924 and was finally sanctioned by the Secretary of State in November 1924. The work on this project was commenced in 1925-26 and the probable expenditure on it to end of March 1928 will be about Rs. 13 lakhs.

## XIII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept

*Revenue*

75. The revenue derived from irrigation works for which capital accounts are kept is classified under two heads, (*a*) direct receipts and (*b*) the portion of land revenue due to irrigation. The former includes sale proceeds of water supplied for irrigational and non-irrigational purposes, sale proceeds from canal plantations and of other canal produce (*e.g.*, wood, grass, etc.), etc., and the latter, *viz.* (*b*), represents the irrigation share of land revenue.

The working expenses of these works for which capital accounts are kept are to be deducted from the total receipts of the two kinds mentioned above (which are termed " gross revenue ") in order to show the *net* revenue earned by these works.

76. The budget and revised estimates of revenue for the current year, with the actuals for the last year, and the budget estimate of revenue for the ensuing year are as shown below :—

| | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Gross Revenue .. .. .. | 1,03,90 | 1,13,00 | 1,05,52 | 1,06,32 |
| *Deduct*—Working expenses .. .. | 55,64 | 49,54 | 52,84 | 52,20 |
| Lump provision for regrant of lapses .. | .. | 50 | 12 | 10 |
| *Deduct*—Probable lapses in the budget year .. | .. | —50 | —12 | —10 |
| Net Revenue .. | 48,26 | 63,46 | 52,68 | 54,12 |

77. The revised estimate of gross revenue as compared with the budget estimate for 1927-28 shows a decrease of 7,48 of which 4,48 is under " Direct Receipts " and 3,00 under " Portion of land revenue due to irrigation ". The current year's budget estimate for direct receipts (which was taken at 45,00) was framed on the basis of revised water rates sanctioned for the major irrigation works in the Deccan which included a rate of Rs. 66 per acre for sugarcane. The introduction of this revised rate for sugarcane was, however, subsequently postponed by Government pending the result of certain further inquiries which were being made in this matter. For this reason and also owing to less demand for water the revised estimate for direct receipts (40,52) is less than the current year's budget (45,00) by 4,48. The decrease of 3,00 in the revised (65,00) from the budget estimate (68,00) under " Portion of land revenue due to irrigation," referred to, is due to (*i*) deficiency of water in the Ghar and Western Nara Canals and (*ii*) damage caused by floods to cotton crops in the Jamrao Canal and Eastern Nara tracts and to the kharif crops under the Fuleli Canals. More or less for the same reasons the budget estimate of gross revenue for the ensuing year is also less than the current year's budget by 6,68, but it shows an improvement over the revised estimate for the current year.

78. The revised estimate of " Working Expenses " compared with the budget estimate for the current year shows an increase of 3,30. A portion (1,56) of this increase is due to (1) extra expenditure on repairs to canals on account of the damage done by floods and (2) certain urgent special repairs required to be carried out on Naulakhi, Ghar and Sukkur Canals. The former was met from a portion (76) of the supplementary grant of 1,83 sanctioned by the Legislative Council, and the latter by reappropriation of 80 from the head " 15 ". The balance (1,74) of the increase is due to the provision now required to be made for " pensionary charges " under this head, as has been fully explained in the note under the head " 15—Other Revenue Expenditure financed from ordinary revenues."

79. The budget estimate for " Working Expenses " for the ensuing year, which is slightly less than the revised estimate for the current year, shows an increase of 2,66 over the current year's budget. This excess can be wholly attributed to (1) the provision of 16 which has been made for completing the special repairs to canals on account of the damage done by floods and which is proposed to be met from the Famine Insurance Fund and (2) the provision of 2,50 required to be made for " Pensionary charges " (which were not budgetted for in the current year) under this head, as has been explained, as already stated, in the note under the head " 15 ". Apart from the provision of 16 made for special repairs due to floods the provision for " maintenance and repairs " exceeds the corresponding current year's budget grant by 91, which is due to extra provisions required to be made for silt clearance on the Begari Canal and for giving a new head to the Naulakhi Canal. This excess has, however, been counterbalanced by less provision made for " Works."

## XIV—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept

*Revenue*

80. The revenue derived from irrigation works for which no capital accounts are kept is only from direct receipts, such as sales of water, plantations, other canal produce, etc., and no credit is afforded to this class of works on account of the portion of land revenue due to irrigation.

The budget and revised estimates for 1927-28, with the actuals for 1926-27 and the budget estimate for 1928-29 are as shown below :—

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| | 97 | 70 | 1,00 | 85 |

81. The increase of 30 in the revised estimate for the current year as well as the increase of 15 in the ensuing year's budget, as compared with the budget estimate for 1927-28, is due to variations in sales of water, plantations, etc.

## 14, Interest on Works for which Capital Accounts are kept

*Expenditure (Reserved)*

| —— | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Expenditure .. .. .. | 54,08 | 55,46 | 55,49 | 56,66 |

82. Under Rule 24 of the Devolution Rules the capital sum spent upon the construction of productive and unproductive irrigation works and of other works financed from loan funds is to be treated as an advance made to the Local Government from the revenues of India. This advance is to carry interest at the rate of 3·3252 per cent. per annum in the case of outlay incurred up to the end of 1916-17 and at 5·1979 per cent. per annum in the case of outlay incurred from 1917-18 to 1920-21. The amount of this interest comes to 32,07 and this amount is included separately under the head " 19—Interest " as interest on the advance in respect of Irrigation capital expenditure. Since 1921-22 the capital expenditure on Irrigation is being met from the loans for general purposes and the amount of interest payable on these loans is also shown separately under the head " 19—Interest. " The head " 14—Interest " is merely a *pro forma* head to show the interest liabilities met from revenues on Irrigation capital and credit of the amount shown as expenditure under this head is taken by deducting the same amount from the expenditure shown under the head " 19—Interest."

The budget estimate of 55,46 for 1927-28 was framed as shown below :—

| | |
|---|---|
| Interest charges at 3·3252 per cent. on capital outlay of 7,62,51 on Irrigation major works to end of 1916-17 (except Lloyd Barrage) .. .. | 25,36 |
| Interest charges at 5·683 per cent. on capital outlay of 1,30,83 on Irrigation major works for the years 1917-18 to 1920-21 .. .. .. | 7,43 |
| Interest charges at 3·3252 per cent. on capital outlay of 1,76,09 on Minor Works to end of 1916-17 (except Lloyd Barrage) .. .. .. | 5,85 |
| Interest charges at 5·683 per cent. on capital outlay of 2,60,89 on Irrigation works from 1917-18 to 1925-26 (except Lloyd Barrage) .. .. | 14,82 |
| Interest charges at 5·683 per cent. on the estimated capital outlay of 25,17 on Irrigation works for 1926-27 (except Lloyd Barrage) .. .. | 1,43 |
| Interest charges at 5·683 per cent. on half of estimated capital outlay of 19,92 for 1927-28 (except Lloyd Barrage) .. .. .. | 57 |
| Total .. | 55,46 |

83. The revised estimate for 1927-28 and the budget estimate for 1928-29 are framed as follows :—

| —— | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|
| (1) Interest charges at 3·325 per cent. on capital outlay of 7,62,51 on Irrigation Major Works to end of 1916-17 (except Lloyd Barrage) .. .. .. .. | 25,36 | 25,36 |
| (2) Interest charges at 5·64 per cent. on capital outlay of 1,30,83 on Irrigation Major Works for the years 1917-18 to 1920-21 (except Lloyd Barrage) .. .. .. | 7,38 | 7,38 |
| (3) Interest charges at 3·3252 per cent. on capital outlay of 1,76,09 on minor works to end of 1916-17 (except Lloyd Barrage) .. .. .. .. .. | 5,85 | 5,85 |

| | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|
| (4) Interest charges at 5·64 per cent. on capital outlay of 2,88,35 on irrigation works (except Lloyd Barrage) from 1917-18 to 1926-27 .. .. .. .. .. | 16,26 | 16,26 |
| (5) Interest charges at 5·64 per cent. on half of estimated capital outlay of 18,92 on irrigation works (except Lloyd Barrage) for 1927-28 .. .. .. .. .. | 53 | .... |
| (6) Interest charges at 5·64 per cent. on the estimated capital outlay of 18,92 on irrigation works (except Lloyd Barrage) for 1927-28 .. .. .. .. .. | .... | 1,07 |
| (7) Interest charges at 5·64 per cent. on half of estimated capital outlay of 22,31 on irrigation works for 1928-29 (except Lloyd Barrage) .. .. .. .. | .... | 63 |
| | 55,38 | 56,55 |
| *Add*—Amount to be transferred from the head "55" on account of interest on the capital outlay met from refund of customs duty .. .. .. | 11 | 11 |
| | 55,49 | 56,66 |

84. Owing to the slight reduction in the rate of interest and decrease in the revised estimate of capital expenditure on irrigation works (other than the Lloyd Barrage and Canals Construction Scheme) during the current year, the revised estimate of interest charges has also shown a decrease of 8 from the budget estimate for 1927-28, but the addition of 11 to the revised estimate on account of interest on the capital outlay on the Lloyd Barrage and Canals Construction Scheme met from Refund of Customs duty has resulted in a small increase of 3 in the revised over the budget estimate for 1927-28. The increase of 1,20 in the budget estimate for the ensuing year compared with the current year's budget is also partly due to the abovementioned reason, but mainly due to the increase in the capital expenditure on works.

## 15.—Other Revenue Expenditure financed from Ordinary Revenues (Public Works Department.)

*Expenditure (Reserved)*

85. The works accounted for under this head can be financed partly from ordinary revenues and partly from the Famine Insurance Grant or Fund, since irrigation and embankment works having a protective aspect and famine surveys are legitimate objects of expenditure from that Fund. As the expenditure on all works for which capital accounts are not kept is to be booked in the first instance under this head without reference to the source from which the funds are provided it will be necessary to deduct at the foot of the account of this major head a lump sum showing the amount financed from the Famine Insurance Fund, the residue representing the amount financed from ordinary revenues. The amount thus deducted will be shown in lump sum under a separate major head "15 (1)-Other Revenue Expenditure financed from Famine Insurance Grants."

86. The budget and revised estimates under this head for the current year with the actuals for the last year and the budget estimate for the ensuing year are as shown below :—

| | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Gross expenditure .. .. .. | 29,43 | 44,07 | 40,70 | 35,93 |
| Lump provision for regrant of lapses .. | .. | 1,20 | 48 | 20 |
| *Deduct*—Probable lapses in the budget year .. | .. | —1,20 | —48 | —20 |
| Total .. | 29,43 | 44,07 | 40,70 | 35,93 |
| *Deduct*—Amount financed from Famine Insurance Grant or Fund .. .. .. | —5,34 | —5,00 | —5,00 | —6,54 |
| Net amount charged to ordinary revenues .. | 24,09 | 39,07 | 35,70 | 29,39 |

87. The revised estimate compared with the budget estimate for the current year shows a decrease of 3,37 which is entirely due to saving in the budget provision of 4,99 for pensionary charges. To the original budget grant of 44,07 a sum of 1,07 was added from the supplementary grant of 1,83 sanctioned by the Legislative Council for making good the damage done by the heavy floods of this year, and 20 more were added to the non-votable portion of the budget grant by re-appropriation from "22-General Administration" in order to cover the cost of the pay and allowances of the officer on Special Duty, Deccan Canals. This increase of 1,27 was, however, partly counterbalanced by re-appropriation of 80 during the course of the year from this head to the head "XIII." Thus there was a net increase of 47 only in the original grant, but this also has been entirely wiped out by a large saving of 3,84 in the provision for pensionary charges made in the current year's budget. When the budget was framed the rules in force required that pensionary charges on account of establishment employed on irrigation works should be *wholly* provided for under this head alone, under the sub-head "(3)-Miscellaneous Expenditure." According to the modified rules since prescribed by the Government of India these pensionary charges are now to be provided for under the irrigation major and minor heads concerned and at the rate of 14 instead of 9 per cent. on the the cost of establishment. This necessitated the distribution of the pensionary charges over all the irrigation major and minor heads, which has resulted in a saving of 3,84 under the major head "15." After covering the net increase of 47 in the current year's grant mentioned above, the net saving amounts to 3,37, which accounts for the decrease in the revised estimate as compared with the budget estimate for the current year.

88. The gross budget provision of 35,93 for the ensuing year under this head shows a very large decrease over the current year's budget as well as the revised

estimate. This decrease is partly due to smaller provision for pensionary charges required to be made under this head as already explained in the above paragraph and partly to the approaching completion of the works already in hand and to the exclusion from the next year's budget of *all* such new items of expenditure which though essentially necessary, are not calculated to risk the safety of the existing works or of the property of the people, if not carried out. The exclusion of such works from the next year's budget has been found necessary on account of financial stringency. The provision made for " repairs " only shows an excess or 2,21 over the current year's budget, but it has been more than covered by savings under other minor heads. The excess under " repairs " is entirely due to the following extra provisions made for completing special repairs to irrigation works and bunds on account of the damage done by the disastrous floods of this year :—

| | Rs. |
|---|---|
| (1) Special repairs to tanks, drainage channels and irrigation buildings in the Ahmedabad Division .. .. .. .. .. | 2,12,000 |
| (2) Special repairs to tanks, drainage channels and irrigation buildings in the Kaira and Panch Mahals Division .. .. .. .. | 34,200 |
| (3) Special repairs to bunds and drainage channels in the Surat and Broach Division .. .. .. .. .. .. | 3,000 |
| (4) Special repairs to Mehrab and other canals in the Nasrat Canals Division in Sind .. .. .. .. .. .. | 4,500 |
| Total .. | 2,53,700 |

Out of the total budget provision of 35,93 for the next year 6,54 will be financed from the Famine Insurance Fund and the residue, *viz.*, 29,39 will be provided from ordinary revenues as indicated in the above table. The amount to be met from the Famine Insurance Fund has been provided under the head " 15(1)-Other Revenue Expenditure financed from Famine Insurance Grants. "

**15, Other Revenue Expenditure financed from Ordinary Revenues—A—Irr Works—Civil.**

*Expenditure (Reserved).*

| — | Accounts, 1926-27 | Budget estimate, 1927-28 | Revised estimate, 1927-28 | Budget estimate, 1928-29 |
|---|---|---|---|---|
| Grant for repairs to Minor Irrigation Works in charge of the Revenue Department .. | 1,99 | 8,29 | 5,29 | 8,21 |
| *Deduct*—Amount financed from Famine Insurance Grants [transferred to the head 15 (1)]. .. | 1,77 | 7,88 | 4,88 | 7,91 |
| Net provision .. | 22 | 41 | 41 | 30 |

89. The revised estimate for 1927-28, before transfer to 15 (1) stands at 5,29 as against the sanctioned budget of 8,29. The decrease is due to the provision of 5,00 (included in 8,29) for works proper under the Superintending Engineer on Special Duty not being fully utilised. A saving of 3,00 is expected in this provision. The net provision for 1927-28 remains unaltered at 41, as the whole provision for works under the Superintending Engineer is eventually transferred to the head 15 (1).

90. The following are the provisions required for next year :—

| | | | |
|---|---|---|---|
| (1) Superintending Engineer on Special Duty and the establishment under him (including Assistant Engineers) .. | | | 1,86 |
| (2) Minor irrigation works under the Superintending Engineer on Special Duty .. .. | | | 5,00 |
| (3) Survey charges and tools and plant .. .. | | | 54 |
| (4) Grant for repairs to minor irrigation works in the charge of the Revenue Department, distributed as follows :— | | | |
| Northern Division .. .. | | 53 | |
| Central Division .. .. | | 5 | |
| Southern Division .. .. | | 23 | 81 |
| | Total .. | | 8,21 |

The small decrease of 8 in the total provision for 1928-29 (8,21) as compared with the budget estimate for 1927-28 (8,29) is due to a decrease of 7 in the provision for survey charges and tools and plant (item 3) and a decrease of 1 in the provision for repairs to minor irrigation works in the charge of the Revenue Department (item 4). Of the total provision of 81 for the latter item, 30 is for non-precarious districts and 51 for precarious districts. The whole provision for items (1), (2) and (3), which pertain entirely to precarious districts, and the provision of 51 for precarious districts under item (4), *i.e.*, a total of 7,91, will be transferred to the head "15 (1)—Other Revenue Expenditure financed from Famine Insurance Grants." Thus the net provision under the head 15-A (Civil) will be 30.

91. The provision of 1,86 for item (1) in the preceding paragraph is for the Superintending Engineer and establishment only. It does not include anything for works proper for which a provision of 5,00 is proposed in item (2).

## 15 (1), Other Revenue Expenditure financed from Famine Insurance Grants

*(Expenditure—Reserved)*

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| 15, Other Revenue Expenditure financed from Ordinary Revenues A—Irrigation Works— | | | | |
| (Civil). | 1,77 | 7,88 | 4,88 | 7,91 |
| Do. -do. (Public Works) .. | 5,34 | 5,00 | 5,00 | 6,54 |
| Total .. | 7,11 | 12,88 | 9,88 | 14,45 |

92. According to the revised system of irrigation accounts this head is intended to show the expenditure (provided from the Famine Insurance Grant) on irrigation works for which capital accounts are not kept. The whole of the expenditure on all such works is booked in the first instance under the major head "15, Other Revenue Expenditure financed from Ordinary Revenues" without reference to the source from which the funds are provided and the amount financed from the Famine Insurance Grants is deducted by a lump sum at the foot of the account under that head. The amount thus deducted under the head "15" is booked, without details, under the major head "15 (1), Other Revenue Expenditure financed from Famine Insurance Grant." It is thus purely a transfer head.

93. The variations in the revised estimates of the current year and the budget estimates for next year under Civil Department have been explained in paragraphs 89-91 *supra*.

94. There is no difference between the budget and revised estimates for the current year under the Public Works Department. The whole amount of 5,00 is provided for the Visapur Tank project in the Ahmednagar District which is being financed from the Famine Insurance Grants.

95. The next year's provision of 6,54 includes 4,00 for the Visapur Tank project and 2,54 for covering the expenditure in connection with special repairs to irrigation works necessitated by the heavy rain and floods both in Sind and Gujarat.

## 16.—Construction of Irrigation, Navigation, Embankment and Drainage Works.

96. This head is intended to show the capital expenditure provided from the Famine Insurance Grants or Fund, or from ordinary revenues, on irrigation works for which capital accounts are kept. The whole of the expenditure on all such works is booked in the first instance under the major head " 55-Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to revenue " without reference to the source from which funds are provided and the amount financed from the Famine Insurance Grants or Fund, or from ordinary revenues, is deducted by a lump sum at the foot of the account under that head. The amount thus deducted under the head " 55 " is booked, without details, under the major head " 16-A " if the amount is provided from the Famine Insurance Grant or Fund, and " 16-B " if it is met from ordinary revenues. It is thus purely a transfer head.

97. The provision made under this head at present is only in connection with the *interest* charges on the capital outlay on the Lloyd Barrage and Canals Construction Scheme. It has been decided, with the approval of the Government of India, to meet a portion of the interest charges not exceeding Rs. 10 lakhs for the first 20 years from the Famine Insurance Grants and a portion from the Capital if such a course is considered necessary. The provision for the ensuing year is, however, made from ordinary revenues. The following table indicates the provision made under the head " 16 " on this account.

| | Accounts, 1926-27. | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Portion of interest charges on the capital outlay on the Lloyd Barrage and Canals Construction Scheme in Sind— | | | | |
| 16-A. Financed from Famine Insurance Grants .. .. .. | 10,00 | 10,00 | 10,00 | .. |
| 16-B. Financed from ordinary revenues .. | .. | .. | .. | 10,00 |
| Total .. | 10,00 | 10,00 | 10,00 | 10,00 |

## XVI and 19, INTEREST

*Revenue*

| Head | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| (1) Interest on loans and advances from the Provincial Loan and Advances account .. | 12,23 | 14,45 | 16,17 | 12,86 |
| (2) Interest on arrears of revenue .. | 41 | 25 | 40 | 35 |
| (3) Interest on loans granted by Bombay Development Department to local bodies out of Bombay Development loan .. | | 44,14 | 44,14 | 43,97 |
| (4) Interest on loans granted by Development Department from Government of India Advances to Co-operative Housing Societies and private individuals under State aided building schemes .. .. | 44,63 | 37 | 35 | 31 |
| (5) Interest on loans granted to three local bodies in Bombay City out of funds borrowed from Government of India and Provincial Loans Fund .. .. | 94,06 | 89,12 | 89,12 | 89,37 |
| (6) Interest on general balances deposited with the Government of India .. | 11,93 | 5,11 | 4,43 | .. |
| (7) Interest on development balances deposited with the Government of India .. | 76 | 1,50 | 2,38 | .. |
| (8) Miscellaneous— | .. | | | |
| (*i*) Ordinary .. .. .. | 46 | 42 | 15 | 10 |
| (*ii*) Development .. .. | 4,30 | 4,27 | 4,27 | 4,25 |
| (9) Refunds— | | | | |
| (*i*) Development .. .. | —53 | —39 | —46 | —49 |
| (*ii*) Ordinary .. .. .. | —12 | —6 | —8 | —6 |
| Total .. | 1,68,13 | 1,59,18 | 1,60,87 | 1,50,66 |
| Ordinary .. .. .. | 1,18,97 | 1,09,29 | 1,10,19 | 1,02,62 |
| Development .. .. .. | 49,16 | 49,89 | 50,68 | 48,04 |

*Expenditure (Reserved)*

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| *Interest on Provincial Loans* | | | | |
| (1) Interest on Bombay Development Loan .. | 66,08 | 66,21 | 66,14 | 66,11 |
| *Other Items* | | | | |
| (2) Interest payable to Central Government on— | | | | |
| (*a*) Advances to the Provincial Loan account .. .. .. | 9,07 | 7,68 | 7,68 | 6,30 |
| (*b*) Advances for Irrigation Capital expenditure .. .. .. | 32,07 | 32,07 | 32,07 | 32,07 |
| (*c*) Other advances .. .. | 2,13,38 | 2,15,08 | 2,18,05 | 2,30,14 |
| (3) Management of debt (Development) .. | 18 | 20 | 20 | 20 |
| Total .. | 3,20,78 | 3,22,86 | 3,24,14 | 3,34,82 |

*Expenditure (Reserved)—contd.*

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| *Deduct*—Interest transferred to Commercial Departments (14, Interest) .. .. | —54,08 | —55,46 | —55,38 | —56,55 |
| *Deduct*—Interest transferred to Forest Department .. .. .. | —44 | —53 | —44 | —44 |
| *Deduct*—Interest transferred to 55, Construction, Navigation, etc., on capital funds borrowed from Government of India .. | —27,57 | —27,82 | —28,42 | —39,60 |
| *Deduct*—Interest transferred to 55, Construction, etc., for interest on the amount financed from general balances as well as on the amount previously financed from Provincial Revenues .. .. | .. | —6,42 | —6,53 | —6,85 |
| *Deduct*—Interest on Government Commercial undertakings (Distillery) .. .. | —5,01 | —2,01 | —2,40 | —2,00 |
| *Deduct*—Interest portion of equated payments out of revenue in respect of commuted value of pensions .. .. .. | .. | —26 | —20 | —26 |
| *Deduct*—Interest transferred to 42, Bombay Development Scheme .. .. | .. | .. | —21,30 | —21,30 |
| Net Total .. | 2,33,68 | 2,28,74 | 2,09,47 | 2,07,82 |
| Ordinary .. .. .. | 1,00,20 | 97,52 | 96,60 | 98,46 |
| Development .. .. .. | 1,33,48 | 1,31,22 | 1,12,87 | 1,09,36 |

## Revenue

98. The ordinary revenue represents the interest received by the Local Government on advances and loans from the Provincial Loans and Advance Account. This account, the capital transactions of which are outside the ordinary budget figure, provides, for the grant of loans to agriculturists, to local bodies, etc. Interest on arrears of revenue and on provincial balances deposited with the Government of India are also credited to this head.

99. *Item 1.*—The increase in the revised estimate for the current year as compared with the current year's budget estimate is chiefly due to the credit of interest paid by the Government of India on the balance outstanding on account of loans to Indian States in the Kathiawar Agency transferred from the Provincial Revenues to Central Revenues.

100. *Items 3, 4, 8 (ii) and 9 (i).*—Will be explained in the Development memorandum.

101. *Item 5.*—The receipt of interest on advances made for Development purposes to the three Presidency Corporations, *viz.*, the Bombay Municipality, the City Improvement Trust and the Port Trust out of funds borrowed from the Government of India is credited to this head.

102. *Items 6 and 7.*—The current year's budget provides 5, 11 and 1,50 for interest on general provincial balances and Development Department balances respectively deposited with the Government of India. According to the rule now in force the Government of India pay interest at 1 per cent. less than their lending rate in the case of deposits which are initially placed for a period of 12 months and more and at 2 per cent. less than their lending rate when the deposits are initially for a period less than 12 months. If the period of deposit covers portions of two successive years, interest will be calculated at the rates of interests prevailing in

those periods. The following table gives the details of interest on balances as provided in the budget and revised estimates of the current year :—

| Budget estimate, 1927-28 | | Revised estimate, 1927-28 | |
|---|---|---|---|
| *Provincial general balances.* | | *Provincial general balances.* | |
| Interest on the deposit of 1,00,00 from 1st September 1926 to 31st August 1927 .. .. | 3,75 | On the deposit of 1,00,00 from 1st September 1926 to 31st August 1927 .. .. .. | 3,75 |
| Interest on the deposit of 50,00 from 1st December 1926 to 31st May 1927 .. .. | 68 | On the deposit of 50,00 from 1st December 1926 to 31st May 1927. .. .. .. | 68 |
| Interest on the deposit of 50,00 for a period of 6 months of current year .. .. .. | 68 | | |
| | 5,11 | | 4,43 |
| *Development Department balances* | | *Development Department balances* | |
| Interest on the deposit of 40,00 from 1st August 1926 to 31st July 1927. | 1,50 | On the deposit of 40,00 from 1st August 1926 to 31st July 1927 .. | 1,50 |
| | | On the deposit of 55,00 from 1st August 1927 to 29th February 1928 .. .. .. | 88 |
| | | | 2,38 |

The next year's budget does not provide for any interest on such deposits.

*Expenditure*

103. Interest on Provincial Loans and interest payable to the Central Government (*a*) on advances to the Provincial Loan account, and on advances for Irrigation capital expenditure under Nos. 23 and 24 of the Devolution Rules, and (*b*) on other advances, is to be debited to " 19, Interest on Ordinary Debt ". Charges on account of management of debt and other miscellaneous charges are also debited to this head. Credit is given to this head under the divisions :—

(1) " *Deduct.*—Interest transferred to Commercial Departments " for the amount shown as expenditure under the head " 14, Interest on Works for which capital accounts are kept. "

(2) " *Deduct.*—Interest transferred to Forest Department " for the amount shown as expenditure under the head " 8, Forest ".

(3) " *Deduct.*—Interest transferred to ' 55, Construction of Irrigation, Navigation, etc. " for the amount shown as expenditure under that head.

(4) " *Deduct.*—Interest portion of equated payments out of revenue provided under 45, Superannuation allowances, etc., " in respect of commuted value of pensions.

(5) " *Deduct.*—Interest on Government Commercial undertakings (Distillery). "

(6) " *Deduct.*—Interest transferred to 42, Bombay Development Scheme " for the amount shown as expenditure under that head.

104. *Interest payable to the Central Government on advances to the Provincial Loan Account.*—The next year's estimate provides interest for one year at 4·78155 per cent. on the balance of 1,31,66 outstanding on 1st April 1928.

105. *Interest on advances in respect of Irrigation Capital expenditure.*—Interest has been calculated at the rate of 3·3252 per cent. on the Irrigation capital outlay of 7,59,72 up to 1916-17 and at 5·1979 per cent. on 1,30,88 from 1917-18 to 1920-21 under Devolution Rule 24.

106. *Interest on other advances.*—The figures against this item include interest on advances taken from Government of India for Development Department purposes, for the requirement of the three local bodies in Bombay City and for ordinary purposes. They are distributed as follows :—

| — | Accounts, 1926-27 | Budget Estimate, 1926-27 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| (1) Development Department .. .. | 67,22 | 64,81 | 67,83 | 64,35 |
| (2) For 3 local bodies .. .. .. | 90,92 | 89,12 | 89,12 | 89,37 |
| (3) Ordinary .. .. .. | 55,24 | 61,15 | 61,10 | 76,42 |

The details of figures for ordinary purposes for 1927-28 and 1928-29 are as follows :—

| — | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|
| (*a*) Interest on the outstanding balance of the advance of 90,00 of 1921-22 at the rate of 4¾ per cent. .. | 4,27 | 4,27 | 4,27 |
| (*b*) Interest on the outstanding balance of the advance of 1,40,20 of 1922-23 at the rate of 6½ per cent. .. | 8,99 | 8,99 | 8,92 |
| (*c*) Interest on the outstanding balance of the advance of 1,56,71 of 1923-24 at the rate of 6 per cent. .. | 9,28 | 9,28 | 9,21 |
| (*d*) Interest on the outstanding balance of the advance of 2,04,68 of 1924-25 at the rate of 5¾ per cent. .. | 11,62 | 11,62 | 11,53 |
| (*e*) Interest on the outstanding balance of the advance of 3,13,00 of 1925-26 at the rates of 5½ and 5¾ per cent. .. .. .. .. | 17,27 | 17,27 | 17,24 |
| (*f*) Interest on the outstanding balance of the advance of 1,11,98 of 1926-27 at the rates of 5 and 5¼ per cent. .. .. .. .. | 5,76 | 5,76 | 5,71 |
| (*g*) Interest on the advance of 2,35,33 of 1927-28 at 5 and 5¼ per cent. .. .. .. .. | 3,96 | 3,91 | 11,92 |
| (*h*) Interest on the fresh advance of 3,46,48 of 1928-29 at 5 and 5¼ per cent. .. .. .. | .. | .. | 7,62 |
| | 61,15 | 61,10 | 76,42 |

The small decrease in the revised estimates as compared with the current year's budget is due to the reduction in the amount of loan originally proposed to be drawn from the Provincial Loans Fund. The next year's budget provides interest for 12 months on the total advance of 2,35,33 of 1927-28 (*g*) and for a broken period on the proposed advance of 3,46,48 (*h*). Since 1925-26 there are two rates of interest charged by the Government of India on loans advanced from the Provincial Loans Fund, one standard rate of interest for advances to be utilised for productive purposes which are at present defined as those yielding an annual return of six per cent. or more and another rate higher by ¼ per cent. for advances to be utilised for unproductive purposes.

107. *Deduct Interest transferred to Commercial Department.*—The figures are explained under " 14-Interest on works for which capital accounts are kept. "

108. *Deduct Interest transferred to Forest Department.*—The figures represent interest on advances taken for forest capital outlay shown under " 52-A, Forest Capital Outlay " which is debited to " 8, Forest ", as expenditure.

109. *Deduct Interest transferred to " 55-Construction of Irrigation, etc. "*—According to the Lloyd Barrage Scheme sanctioned by the Secretary of State interest on the capital outlay is to be met out of capital till the scheme becomes remunerative and interest to the extent of 10 lakhs is to be met from the annual Famine Insurance Grant. The interest charges according to the revised estimates of the current year amount to 34,95 which include, besides 10,00 to be met from the famine grant, 6,42 representing interest on the amount of 1,23 lakhs advanced

from the general balance and on the amount previously financed from Provincial Revenues, and 11 representing interest on the amount financed from the refund of customs duty. The next year's charges amount to 46,45 out of which 10,00 are to be met from the ordinary revenues, as no provision for the Famine Insurance grant has been made, and 6,85 represent interest on the amount financed from general balances, on the amount met from refund of customs duty and on the amount previously financed from provincial revenues. In order to show correctly that all interest charges on the Lloyd Barrage Scheme are met from capital, they are first transferred by deduct entry from " 19, Interest " to " 55, Construction of Irrigation" and 10,00 are thereafter re-transferred to the revenue head "16-Construction of Irrigation—A. Amount financed from the Famine Insurance Grant " in the current year's budget and revised estimates and to " 16-Construction of Irrigation—B—Amount financed from Ordinary Revenues " in next year's estimates. And 11 are transferred to " 14-Interest on Works for which capital accounts are kept. " The interest on the amount advanced from general balances is debited to " 55-Construction of Irrigation, and the credit to Provincial revenues is given under " 19, Interest " by a deduct entry as there is no corresponding head on the receipt side to provide for such interest on amounts lent to commercial departments from the general balances.

110. *Deduct Interest portion of equated payments out of revenue in respect of commuted value of pensions.*—See paragraph 283 under " 60-B-Payment of commuted value of pensions. "

111. *Deduct Interest on Government commercial undertakings.*—Credit is to be given to 19-Interest by deduct entry for interest charges on the net capital of distilleries managed departmentally as worked out at the beginning of the year after deducting depreciation charges up to the end of the previous year.

112. *Deduct Interest transferred to " 42-Bombay Development Scheme.*—See paragraph 222 under " 42-Bombay Development Schemes " and Development Department Memorandum.

113. For Development Department figures please see the memorandum of that Department. Out of the total interest charges of that Department, 23,04 in the current year's revised and next year's budget are being met from the general balances.

## 21, Appropriation for Reduction or Avoidance of Debt

*Expenditure (Reserved)*

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| (1) Sinking Fund for Bombay Development Loan. | 9,39 | 5,88 | 7,90 | 7,90 |
| (2) Other appropriations— | | | | |
| (*a*) Payment in respect of principal included in the annual equated instalments towards repayment of loans taken from the Provincial Loans Fund (Government of India) for "Other Irrigation" and "Other unproductive purposes." | 4,07 | 5,31 | 5,32 | 6,53 |
| (*b*) Adjustment of refunds from the Government of India of Customs duty on Government stores imported under capital account for ordinary and development purposes. | 2,67 | 2,42 | .. | .. |
| | 16,13 | 13,61 | 13,22 | 14,43 |

114. Item (1) will be explained in the memorandum of the Development Department. It includes 4,46 in the current year's revised and next year's budget estimates which are to be met from the general balances.

115. The advances obtained formerly from the Government of India and latterly from the Provincial Loans Fund for general purposes have been divided into three classes : (*a*) Loans for Lloyd Barrage Scheme, (*b*) Loans for "Other Irrigation purposes" and (*c*) Loans for "Other Unproductive purposes" which include all other loans for general purposes. With effect from next year loans under classes (*b*) and (*c*) will be split up into loans for productive purposes and those for unproductive purposes. It has been decided to repay these loans by means of annual equated instalments of principal and interest. The repayment scheme for (*a*) is not yet ready but those for (*b*) and (*c*) had been submitted to the Government of India for approval together with proposals in respect of advances made to the Bombay Port Trust, the Bombay Municipality and the Improvement Trust. With regard to the latter they have made certain suggestions and the whole programme is under consideration of Government. Meanwhile repayments of (*b*) and (*c*) are being made with effect from 1925-26. The estimates for the current and next years under this head have been framed in accordance with the original programme and do not include any amounts for the repayment of advances utilised to pay the commuted values of pensions, the amount of which is debited to the major head "60-B, Payment of commuted value of pensions" and is to be repaid by equated payments of principal and interest within 15 years (see paragraph 283 under "60-B"). The actual repayment of principal is entered in the revenue portion of the account. The amount provided under "21" will be credited to the head "Appropriation for Reduction or Avoidance of Debt." (Receipt Side) under the Debt, Deposits and Advances section and will be finally paid to the Provincial Loans Fund through the head "Repayment of Advances from Provincial Loans Fund" (Disbursement Side) under that section.

116. Since the repeal of section 20 of the Sea Customs Act 1878, by Act No. VIII of 1924, customs duty is being imposed on Government Stores imported on or after 1st April 1924. The Government of India used to give, in refund of the duty paid, an assignment which was credited to the head "XXXIX-A, Miscellaneous Adjustments between Central and Provincial Governments," and under the orders of the Secretary of State customs duty realised from imports on capital accounts was to be utilised for redemption or avoidance of debt. In order to act up to these orders it was necessary to debit to the head "21, Appropriation for Reduction or

Avoidance of Debt—Other Appropriation for Reduction or Avoidance of Debt," by per contra credit to the deposit head " Appropriation for Reduction or Avoidance of Debt—Other Appropriation," an amount equivalent to the amount of duty charged to capital heads outside the revenue account. Hence 2,42 in the budget estimate of the current year out of the total assignment was provided under this head, and a corresponding credit was given to " Appropriation for Reduction or Avoidance of Debt " under " Debt Deposits and Advances " section. The Government of India have, however, since intimated that, simultaneously with the remission of provincial contribution, they have with effect from the current year discontinued the grant of an assignment for refund of customs duty. This accounts for the omission from the revised estimate of the current year and the budget estimate for next year of any provision for the adjustment of the refund.

## 22, General Administration

*Expenditure (Reserved)*

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| *A.—Heads of Provinces* | | | | |
| Salary of the Governor .. .. | 1,19 | 1,20 | 1,20 | 1,20 |
| Sumptuary Allowance of the Governor .. | 29 | 28 | 28 | 27 |
| Staff and Household of the Governor .. | 5,66 | 5,97 | 5,74 | 6,47 |
| Expenditure from contract allowance .. | 1,07 | 1,00 | 1,08 | 1,08 |
| Tour expenses .. .. .. | 82 | 80 | 90 | 80 |
| Executive Council .. .. .. | 2,78 | 2,73 | 2,73 | 2,73 |
| Total, Heads of Provinces .. | 11,81 | 11,98 | 11,93 | 12,55 |
| *B.—Legislative Bodies* | | | | |
| Provincial Legislative Council .. .. | 1,37 | 1,93 | 1,90 | 1,98 |
| Election for Provincial Legislature .. | 1,11 | 12 | 10 | 25 |
| Total, Legislative Bodies .. | 2,48 | 2,05 | 2,00 | 2,23 |
| *C.—Secretariat and Headquarters Establishments* | | | | |
| Civil Secretariat .. .. .. | 16,20 | 16,84 | 16,06 | 16,27 |
| Commissioner of Settlements .. .. | 53 | 58 | 55 | 66 |
| Local Fund Audit Establishment .. .. | 1,99 | 2,25 | 2,27 | 2,24 |
| Total, Secretariat and Headquarters Establishments. | 18,72 | 19,67 | 18,88 | 19,17 |
| *D.—Commissioners* | | | | |
| Commissioner in Sind .. .. .. | 2,72 | 2,71 | 2,74 | 2,78 |
| Commissioners .. .. .. | 3,00 | 3,09 | 3,06 | 3,08 |
| Total, Commissioners .. | 5,72 | 5,80 | 5,80 | 5,86 |
| *E.—District Administration* | | | | |
| General Establishments .. .. | 18,72 | 17,18 | 17,38 | 17,28 |
| Sub-Divisional Establishments .. .. | 30,12 | 32,06 | 30,25 | 31,39 |
| Other Establishments .. .. .. | 1,31,79 | 1,32,79 | 1,31,94 | 1,32,46 |
| Total, District Administration .. | 1,80,63 | 1,82,03 | 1,79,57 | 1,81,13 |
| *F.—Miscellaneous* | | | | |
| Discretionary grants by Heads of Provinces, etc. | 29 | 31 | 31 | 30 |
| Miscellaneous .. .. .. | .. | 2 | 16 | 51 |
| Total, Miscellaneous .. | 29 | 33 | 47 | 81 |
| Exchange .. .. .. | 1,63 | .. | ... | .. |
| Grand Total . | 2,21,28 | 2,21,86 | 2,18,65 | 2,21,75 |

*Expenditure (Transferred)*

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Ministers .. .. .. .. | 1,63 | 1,57 | 1,57 | 1,58 |

117. *Staff and Household of the Governor.*—The decrease in the revised estimate as compared with the budget estimate of the current year is partly under the unit " Pay of officers " due to change in personnel and partly under " Pay of Establishments " and " Contingencies." The increase in next year's estimate as compared with the current year's budget estimate is due to the additional provisions for purchase of new motor cars and for the inauguration grant for furniture and carpets for the incoming Governor.

118. *Expenditure from Contract Allowance.*—The contract allowance of His Excellency the Governor has been temporarily fixed by the Secretary of State at 1,08 for the current year and this amount has been adopted for the current year's revised estimate. The same amount has been provided in next year's budget.

119. *Legislative Bodies.*—The increase in next year's estimate as compared with the estimate of the current year is mainly due to the provision of 15 made for payment to the Bombay Municipality of a part of the cost of revising the electoral roll of the City of Bombay.

120. *Civil Secretariat.*—The decrease in the revised estimate of the current year is due to savings in the provisions for pay of officers in certain Departments of the Secretariat on account of the conversion of certain posts of deputy secretaryships to under-secretaryships and the appointment of junior officers in place of seniors on leave, and also in the provisions for pay of establishments due to leave vacancies not having been filled up and to the appointment of junior clerks in place of seniors on leave. With effect from next year half the cost on account of pay and allowances of the Director of Information and Labour Intelligence is transferrd to the head 37, Miscellaneous Departments. The next year's provision which is less than that of the current year is based on normal requirements. It takes into account the cost for a small period of next year of the special officer and establishment for framing rules governing the conditions of service, pension, etc. of members of Provincial and Subordinate Services, etc.

121. *Commissioner of Settlements.*—The decrease in the revised estimate is due to savings in the provision for pay of officers and establishment. The increase in next year's estimate over the current year's budget estimate is due to the new provision for the entertainment of an establishment under the Commissioner of Settlements for supervising the working of the system of office procedure in Government offices.

122. *Local Fund Audit Establishment.*—The estimates under this head are under the control of the Government of India and are entered under the Central head " 23-Audit." The amounts entered in the current year's revised and the next year's budget represent the share of the cost of the Departments to be paid to the Central Government by the Provincial Government.

123. *Commissioners.*—The increase in next year's estimate is due mainly to the increased provision under " Pay of officers " on account of incremental scales of pay.

124. *Charges of District Administration.*—The decrease in the revised estimate as compared with the sanctioned estimate of the current year is due mainly to the non-utilisation in full of the provisions for leave salary and to a decrease under " Assessment of alienated lands less quit rents " owing chiefly to the reduction in the assessment on account of the reclassification of lands in the Kaira District. The latter is in the nature of a book entry as it is counterbalanced by a corresponding credit under the receipt head " V, Land Revenue ."

The decrease in next year's budget as compared with the sanctioned estimate of the current year is due mainly to the greater deductions which have been made on

account of probable savings, to the transfer of the provision for temporary takavi establishment from this head to the head " 5, Land Revenue " and to a smaller provision for assessment of alienated lands less quit rents.

125. *Miscellaneous.*—The increase in the revised estimate as compared with the sanctioned estimate for the current year is on account of the appointment, at the beginning of December, of the Reforms Secretary, his establishment and contingencies. The increased provision in next year's budget is based on the understanding that the post of the Reforms Secretary will cotinue throughout next year.

## XVII and 24, Administration of Justice

*Revenue*

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Sale proceeds of unclaimed and escheated property .. .. .. | 1,73 | 70 | 60 | 70 |
| Court fees realised in cash .. .. | 1,37 | 1,19 | 1,50 | 1,19 |
| General fees, fines and forfeitures .. .. | 11,91 | 12,34 | 11,50 | 12,34 |
| Pleadership Examination Fees .. .. | 5 | 4 | 4 | 4 |
| Miscellaneous fees and fines .. .. | 2,31 | 2,32 | 2,06 | 2,62 |
| Miscellaneous .. .. .. | 61 | 1,00 | 55 | 1,46 |
| Recoveries of service payments .. .. | 79 | 10 | 5 | 5 |
| Total .. | 18,77 | 17,69 | 16,30 | 18,40 |
| *Deduct*—Refunds .. | —88 | —77 | —1,00 | —82 |
| Total .. | 17,89 | 16,92 | 15,30 | 17,58 |

*Expenditure (Reserved)*

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| High Court .. .. .. | 10,86 | 10,90 | 10,90 | 11,73 |
| Law Officers .. .. .. | 5,05 | 4,61 | 5,06 | 4,90 |
| Administrator General and Official Trustee .. | 39 | 41 | 41 | 41 |
| Coroner's Court .. .. .. | 14 | 15 | 15 | 14 |
| Presidency Magistrates' Courts .. .. | 2,26 | 2,31 | 2,31 | 2,32 |
| Judicial Commissioners .. .. | 3,28 | 3,16 | 3,16 | 2,94 |
| Civil and Sessions Courts .. .. | 40,81 | 40,89 | 41,49 | 41,33 |
| Courts of Small Causes .. .. .. | 4,33 | 4,37 | 4,49 | 4,48 |
| Criminal Courts .. .. .. | 6,14 | 6,00 | 6,10 | 5,97 |
| Pleadership Examination Charges .. | 1 | 1 | 1 | 1 |
| Exchange .. .. .. | 78 | .. | .. | .. |
| Total .. | 74,05 | 72,81 | 74,08 | 74,23 |

*Revenue*

126. The principal source of revenue is generalfees, fines and forfeitures. The decrease in the revised estimate is due to less receipts from " Sheriff's fees " consequent upon an amendment in the High Court Rules regarding payment of poundage to the Sheriff of Bombay. It is also due to less income from fines levied in cases in which convictions are obtained through the intervention of agents of societies for the Prevention of Cruelty to Animals, and also due to larger payments on account of refunds owing to reversions of convictions in appeals.

The estimate for the next year exceeds the sanctioned estimate on account of Bench Magistrates' recoveries which were hitherto being taken as deduction

from expenditure under the major head "22, General Administration." The increase is also due to the interest from the High Court funds.

*Expenditure*

127. *High Court.*—The estimate for the next year exceeds the sanctioned and the revised estimates on account of full provision having been made for the continuance of the temporary appointment of the tenth Judge. The excess is also due to the provision for High Court Contingencies, which were hitherto met from the interest of the High Court funds.

128. *Law Officers.*—The increase in the revised estimate is due to heavy expenditure incurred for payment of fees to pleaders in the moffusil in ordinary criminal cases.

The estimate for the next year has been based on the past actuals and is below the revised estimate.

129. *Judicial Commissioners.*—The decrease in the estimate for the next year, as compared with the sanctioned and the revised estimates, is due to no provision having been made for the temporary appointment of the Fourth Additional Judicial Commissioner of Sind.

130. *Civil and Sessions Courts.*—The revised estimate exceeds the sanctioned estimate on account of the continuance of a temporary appointment of an Assistant Judge in Sind throughout the year 1927-28 and not only up to 30th June 1927, as originally provided for. The excess is also due to increased expenditure for "Diet and Road Money to Witnesses" owing to heavy Sessions cases, and also for "Service Postage and Telegrams" due to the introduction by the High Court of the system of service of summonses by registered post to defendants residing at taluka towns.

The estimate for the next year exceeds the sanctioned estimate on account of increments of pay of officers and clerks, and increased provision for contingencies.

131. *Courts of Small Causes.*—The increase in the revised estimate is due to the cost on account of leave salary of the Small Cause Court Judge at Karachi who proceeded on leave from April 1927, and for whom sufficient provision was not made in the budget estimate.

The estimate for the next year exceeds the sanctioned estimate on account of increments of pay of officers and clerks.

132. *Criminal Courts.*—The increase in the revised estimate is due to the creation of temporary appointments of Special Magistrates at Larkana, Surat and Ahmednagar.

## XVIII and 25, Jails and Convict Settlements

*Revenue*

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Jails .. .. .. .. | 1,25 | 2,96 | 2,96 | 1,76 |
| Jail Manufactures .. .. .. | 4,27 | 3,27 | 3,70 | 3,50 |
| Recoveries of service payments .. .. | 13 | 15 | 10 | 10 |
| Total .. | 5,65 | 6,38 | 6,76 | 5,36 |
| *Deduct*—Refunds .. | .. | —1 | —1 | —1 |
| Total .. | 5,65 | 6,37 | 6,75 | 5,35 |

*Expenditure (Reserved)*

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Jails .. .. .. .. | 22,73 | 23,59 | 22,50 | 23,49 |
| Jail Manufactures .. .. .. | 1,75 | 2,00 | 2,00 | 1,75 |
| Works .. .. .. .. | 20 | .. | .. | .. |
| Expenditure in England (Stores) .. .. | .. | 2 | 1 | 3 |
| Exchange .. .. .. .. | 6 | 1 | .. | .. |
| Total .. | 24,74 | 25,62 | 24,51 | 25,27 |

*Revenue*

133. *Jails.*—The decrease of 1,20 in next year's budget estimate is mainly due to absence of provision for the recovery of arrears on account of convict labour supplied to the Yeravda Jail Press provision for which has been made in the current year's budget and revised estimates.

134. *Jail Manufactures.*—The increase of 43 in the revised estimate is due to larger orders for jail manufactured articles. The next year's estimate has been based on the past actuals and shows an increase of 23 as compared with the current year's budget estimate.

*Expenditure*

135. *Jails.*—The decrease of 1,09 in the revised estimate is due to savings anticipated in the provisions under (1) Pay of Officers, (2) Pay of Establishment, (3) Allowances and honoraria, (4) Miscellaneous services and supplies, (5) Charges in connection with the Settlement of Criminal Tribes and (6) Supplies to jails from "Jail Manufactures." The saving in the provision under "Pay of Officers" is due to the absence of an Indian Medical Service Officer on leave during the greater part of the year. The saving under "Pay of establishment" is due to less expenditure under leave salary and that under "Allowances and honoraria" is due to less travelling having been undertaken than anticipated.

The increase of 99 in next year's estimate over the revised estimate is mainly due to the opening of the new Central Jail at Nasik Road and to the increased provision on account of additional warders to guard prisoners working on road metal and those employed on Sukkur Barrage, the cost of water charges, electrical energy and equipment for the Nasik Road Central Prison, increased water rates at the Ratnagiri District Prison, electrical energy to be supplied to the Thana District Prison, the biennial issue of uniform to warders, office furniture for the prisons at Hyderabad, Yeravda, Dhulia and Sukkur, and replacement of worn out eating utensils at certain jails.

136. *Jail Manufactures.*—The decrease of 25 in next year's budget as compared with the current year's budget and revised estimate is due to reduction made in the provision for contingent expenditure.

## XIX and 26, Police

*Revenue*

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Presidency Police .. .. .. | 2,29 | 1,98 | 2,64 | 5,57 |
| Cash Receipts under the Arms Act .. | 34 | 35 | 37 | 35 |
| Fees, fines and forfeitures .. .. | 1,72 | 1,60 | 1,80 | 1,80 |
| Miscellaneous .. .. .. | 44 | 27 | 40 | 41 |
| Police supplied to public Departments—private companies and persons .. .. | .. | .. | .. | 88 |
| Recoveries of service payments .. .. | 1,26 | 20 | 33 | 20 |
| Contribution for Railway Police .. .. | 1,75 | 1,73 | 1,73 | 1,73 |
| *Deduct*—Refunds .. .. .. | —3 | —2 | —2 | —2 |
| Total .. | 7,77 | 6,11 | 7,25 | 10,92 |

*Expenditure (Reserved)*

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Presidency Police .. .. .. | 28,46 | 30,16 | 29,03 | 32,76 |
| Superintendence .. .. .. | 3,03 | 3,08 | 3,02 | 3,05 |
| District Executive Force .. .. | 1,15,26 | 1,16,51 | 1,15,12 | 1,16,19 |
| Police Training School .. .. .. | 1,08 | 1,18 | 1,12 | 1,37 |
| Village Police .. .. .. | 58 | 63 | 60 | 64 |
| Special Police .. .. .. | 14 | 15 | 15 | 16 |
| Railway Police .. .. .. | 10,99 | 11,15 | 11,00 | 11,33 |
| Criminal Investigation Department .. | 6,46 | 6,62 | 6,54 | 6,46 |
| High Commissioner—Stores .. .. | .. | .. | .. | 3 |
| Exchange .. .. .. | 1,07 | .. | .. | .. |
| *Deduct*— Anticipated saving due to separate provision for leave-salary in the High Commissioner's budget .. .. .. | .. | —2,00 | .. | —1,72 |
| Total .. | 1,67,07 | 1,67,48 | 1,66,58 | 1,70,27 |

*Revenue*

137. The increase in the revised for 1927-28 as compared with the budget for the same year is chiefly under the minor heads "Presidency Police" and "Fees, fines and forfeitures." The increase under "Presidency Police" is mainly due to better receipts anticipated under the heads "Cattle pounds" and "Fees recoverable for licenses granted under the Motor Vehicles Act." The increase in the budget for 1928-29 as compared with the budget for 1927-28 is mainly under the heads "Presidency Police" and "Police supplied to Public Departments—Private Companies and persons," and is due to the provisions on account of the contribution recoverable from the Bombay, Karachi and Aden Port Trusts in respect of the Harbour Police at those places and on account of the contribution recoverable from the Settlement Fund, Aden, for the Shaikh Othman Police, which were hitherto adjusted by deduction from charges under "26, Police (Expenditure)—Provincial," having been shown on the revenue side under "XIX.—Police" in accordance with the new rules issued by the Auditor General regarding the exhibition of recoveries of expenditure in Government accounts.

*Expenditure*

138. *Presidency Police.*—The decrease in the revised for 1927-28 as compared with the budget for the same year is mainly due to (1) larger amount having been recovered on account of contribution from the Bombay Port Trust on account of rental of Police buildings, (2) less expenditure under "Dock and Harbour Police" owing to the reduction of police staff, (3) less expenditure under "Pay of Establishment" under "City Police" due to reduction in the staff owing to retrenchment and vacancies in the police force, (4) less expenditure under "House-rent allowance" under "City Police" owing to the supply of Government quarters to the members of the Police Force and (5) less expenditure under "Rents, Rates and Taxes" under "City Police" owing to the reduction in the rental payable to the Development Department in respect of chawls at Delisle Road occupied by the Police force. The increase in the budget for 1928-29 as compared with the budget for 1927-28 is chiefly due to (1) the non-deduction of the contribution recoverable from the Bombay Port Trust on account of the moiety of expenditure in connection with the River, Harbour and Marine Police, as such contribution has been provided on the Revenue side under the major head "XIX.—Police" in accordance with the new rules regulating the exhibition of recoveries of expenditure in Government accounts issued by the Auditor General and (2) new provisions made on account of (*a*) entertainment of an additional police staff for the introduction of the combined patrol and fixed post system in Bombay City and (*b*) grant of a fixed conveyance allowance of Rs. 15 per mensem to Sergeants of the Bombay City Police force, who are employed on Station House duty.

139. *District Executive Force.*—The decrease in the revised for 1927-28 as compared with the budget for the same year is chiefly due to less expenditure under "Pay of Officers," (2) "Allowances" and (3) "Contingencies," which is, however, partially counterbalanced by excess expenditure under the head "Pay of Establishment" owing to the large cut having been made on account of probable savings. The decrease in the budget for 1928-29 as compared with the budget for 1927-28 is chiefly due to less provision having been made under "Pay of Officers," which is, however, partially counterbalanced by a new provision made for the purchase of three motor buses for the use of the Police Force at Ahmedabad, and by the non-reduction of the contributions recoverable from the (*a*) Karachi Port Trust in respect of Harbour Police, Karachi, (*b*) Aden Port Trust in respect of Harbour Police, Aden, and (*c*) Settlement Fund, Aden, for the Shaik Othman Police, as such contributions have been provided on the Revenue side under the major head "XIX.—Police" in accordance with the new rules issued by the Auditor General.

140. *Police Training School.*—The increase in the budget for 1928-29 as compared with the budget for 1927-28 is chiefly due to the increased provision made under "Allowances" for the training of more candidates as Sub-Inspectors for service in the Bombay City Police.

141. *Railway Police.*—The decrease in the revised for 1927-28 as compared with the budget for the same year is chiefly due to less expenditure under "Pay of Officers" owing to the post of an Assistant Superintendent of Police on the G. I. P. and M. & S. M. Railways being kept vacant for some time and to the appointment of a Junior Superintendent of Police in the place of a Senior Superintendent of Police on the Sind Railways. The increase in the budget for 1928-29 as compared with the budget for 1927-28 is due to less lump deductions made for probable savings under "Allowances" and "Contingencies" under "B. B. & C. I. Railway" and under "Pay of Establishment," "Allowances" and "Contingencies" under "G. I. P. and M. & S. M. Railways," as higher expenditure is anticipated under those units.

142. *Criminal Investigation Department.*—The decrease in the revised for 1927-28 as compared with the budget for the same year is chiefly due to less expenditure under "Pay of Establishment" owing to replacement of constables by peons in the Sind Criminal Investigation Department and to the reorganization of the Criminal Investigation Department in the Presidency proper. The decrease in the budget for 1928-29 as compared with the budget for 1927-28 is due to less provisions made under "Pay of Establishment," "Allowances" and "Contingencies" owing to the reorganization of the staff of the Finger Print Bureaux at Poona and Bombay and the reorganization of the staff of the Finger Print Bureau in Sind.

## 27, Ports and Pilotage—Provincial

*Expenditure (Reserved)*

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| (1) Salaries and allowances of officers and men afloat. | 11 | 11 | 11 | 11 |
| (2) Purchase of Marine Stores and Coal, etc. .. | 5 | 5 | 5 | 5 |
| (3) Ports Establishment .. .. | 4 | 4 | 4 | 4 |
| (4) Miscellaneous .. .. .. | 1 | 1 | 1 | 1 |
| Total .. | 21 | 21 | 21 | 21 |

143. Under the Reforms, ports, except such as may be declared to be major ports, and inland water-ways, including shipping and navigation thereon, so far as they are not declared to be Central subjects, are Provincial subjects.

144. The first and second minor heads relate to charges in connection with the steamer *Jhelum* and the flat *Multan* which are used by the Commissioner in Sind for touring purposes.

145. Under the Reforms, the receipts in connection with the survey of inland vessels only and the cost of establishment thereof are to be treated as Provincial while those for ocean-going vessels are to be treated as Central. Accordingly the expenditure in connection with the Marine Survey Department is treated as Central, 7 per cent. of the *net* cost being debited to Provincial. A provision of four on this account is made in the estimate under the third minor head.

146. The fourth minor head provides for the boat establishment of the Collector of Kolaba.

## 30, Scientific Departments

*Expenditure (Transferred)*

| | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| *Transferred* .. .. | | | | |
| (1) Provincial Museums .. .. | 56 | 57 | 57 | 83 |
| (2) Donations to Scientific Societies .. | 4 | 5 | 5 | 4 |
| Total .. | 60 | 62 | 62 | 87 |

*Budget Estimate for 1928-29*

147. *Provincial Museums.*—The increase in the next year's estimate on account of Provincial Museums, as compared with the current year's budget, is due to the fact that the contribution of 25 from the Bombay Municipality towards the upkeep of the Prince of Wales Museum which was hitherto shown as a deduct entry under expenditure has been shown as a receipt in next year's estimates in accordance with the ruling of the Auditor General regarding the exhibition of recoveries in Government accounts.

148. *Donations to Scientific Societies.*—The slight decrease under "Donations to Scientific Societies" is due to the discontinuance from next year of the grant of Rs. 300 hitherto paid to the Sassoon Mechanics' Institute.

## XXI-31, Education (Transferred)

*Revenue*

| | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| University .. .. .. .. | 3,85 | 3,85 | 3,86 | 4,92 |
| Secondary .. .. .. .. | 4,07 | 3,97 | 3,97 | 4,94 |
| Primary .. .. .. .. | 3 | 5 | 2 | 1 |
| Special .. .. .. .. | 19 | 24 | 24 | 28 |
| General .. .. .. .. | 2,73 | 2,23 | 3,01 | 3,08 |
| | 10,87 | 10,34 | 11,10 | 13,23 |
| Refunds .. .. .. .. | —2 | —3 | —3 | —3 |
| Grand Total .. | 10,85 | 10,31 | 11,07 | 13,20 |

*Revised Estimates, 1927-28*

149. The increase in the revised estimates as compared with the current year's budget is due to the following causes :—

(*a*) Contribution of 25 being the further instalment of the donation of Rs. one lakh made by the Trustees of the N. M. Wadia Charities towards the Physics and Electrical Engineering Laboratory of the College of Engineering, Poona.

(*b*) Contribution of 3 from the Rewa Kantha educational fund being credited direct to this head instead of being shown as a deduct entry under "31-Education Expenditure" in accordance with recent orders for the classification of recoveries of expenditure.

(*c*) Increase of 69 owing to the income from the Endowment Funds of the Royal Institute of Science being credited to Government.

(*d*) Increase of 14 under "Miscellaneous" in view of the progress of actuals.

The above increases are counterbalanced by a decrease of 30 under recoveries of service payments (*i.e.*, recoveries and refunds made in respect of pay and allowances or any other expenditure which is debited to a service head in the previous years).

*Budget Estimates, 1928-29*

150. *University.*—The increase of 1,07 next year under this head as compared with the current year's budget is due to the proposed increase in the rates of fees in Government Arts and Professional Colleges which Government propose to levy in order to reduce the net cost to the State of educating students in these institutions which has been found to be abnormally high as compared with the similar cost to Government in the case of aided institutions. This increase is expected to bring in an income of Rs. 1 lakh approximately. The balance of 7 is due to the increase in the number of students in the Government Law College.

151. *Secondary.*—The increase of 97 under this head in next year's budget estimate as compared with the current year's budget is due to the same cause as mentioned in the preceding paragraph, namely, the proposed increase in fee receipts in order to reduce the abnormally high burden to the State of Government Secondary Schools for Boys as compared with the similar cost in the case of non-Government Aided schools.

152. *Primary.*—The reduction under this head is due to the fact that the fee receipts of the Government Secondary Schools in Aden which were formerly mixed up with the receipts for primary schools and credited to the head "Primary" have now been credited to the proper head "Secondary."

153. *Special.*—The increase of 4 under this head is due to the increase in the rates of fees for the Architectural Section of the Sir J. J. School of Art, Bombay, and increased workshop receipts.

154. *General.*—The following receipts are credited to this head :—

(*a*) Contributions ;

(*b*) Income from Endowments ;

(*c*) Miscellaneous receipts comprising mainly the following items :—

(1) Vernacular Final Examination Fees ;

(2) London Chamber of Commerce Examination Fees ;

(3) Drawing Examination Fees ;

(4) Government Scholarship Examination Fees ;

(5) Government Commercial and Clerical Examination Fees ;

(6) Secondary Teachers' Certificate Examination Fees ;

(*d*) Recoveries of service payments.

The increase of 85 next year under this head is made up mainly of the following increases counterbalanced by a reduced provision of only 30 for recoveries of service payments against the current year's provision of 60 :—

| | |
|---|---|
| (1) Income from the Endowment Funds of the Royal Institute of Science .. .. .. .. .. | 73 |
| (2) Fourth and last instalment of the donation of Rs. one lakh given by the Trustees of the N. M. Wadia Charities towards the Physics and Electrical Engineering Laboratory, College of Engineering, Poona .. .. .. .. | 25 |
| (3) Increase in the fee receipts of the various examinations .. | 10 |
| (4) Contribution from the Rewa Kantha Educational Fund now credited to this head as a receipt instead of being shown as a deduction from expenditure under "31-Education" in accordance with the recent orders for the classification of expenditure .. | 3 |

*Expenditure*

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| University .. .. .. .. | 17,20 | 19,34 | 18,66 | 17,24 |
| Secondary .. .. .. .. | 24,00 | 24,02 | 23,74 | 24,32 |
| Primary .. .. .. .. | 1,24,36 | 1,27,27 | 1,28,98 | 1,32,63 |
| Special .. .. .. .. | 9,23 | 10,76 | 9,27 | 10,01 |
| General .. .. .. .. | 17,62 | 20,78 | 17,14 | 21,30 |
| Expenditure in England—Stores .. .. | .. | 20 | 27 | 41 |
| Exchange .. .. .. .. | 47 | 7 | .. | .. |
| Total .. | 1,92,88 | 2,02,44 | 1,98,06 | 2,05,91 |
| Lump deduction .. .. .. | .. | —4,00 | .. | —3,65 |
| Net Total .. | 1,92,88 | 1,98,44 | 1,98,06 | 2,02,26 |

*Revised Estimates, 1927-28*

155. The main alterations in the revised estimates for the current year are accounted for as follows :—

(*a*) The decrease under " University " is due to anticipated savings owing to (*i*) some of the officers in Government Arts Colleges being on leave in England and (*ii*) additional staff sanctioned for the College of Engineering, Poona, having been entertained late in the year and (*iii*) admission of a smaller number of Government teachers in the Training College for Secondary Teachers, Bombay ;

(*b*) The decrease under " Secondary " is due chiefly to anticipated savings under " Government Secondary Schools for Boys " owing to the retirement of certain highly paid Head-masters and permanent appointments of assistant masters not being made as a rule owing to the uncertainty of the position of the members of the Government Inspecting staff who may be left on the hands of Government after the transfer of control of primary education is fully effected and who will have to be provided for as far as possible. These savings are counterbalanced to a certain extent by additional expenditure on account of grants to non-Government Secondary Schools.

156. *Primary.*—The increase of 1,71 under this head is due to the transfer from the head " Inspection " of the amounts required for pay, travelling allowance, etc., of inspecting, clerical, etc., staff transferred to Local Authorities in connection with the transfer of control of primary education.

157. *Special.*—The decrease of 1,49 is chiefly due to (1) the closure of the two Training Schools at Ahmednagar and Ratnagiri, (2) non-utilisation of some of the stipends in training institutions, (3) two posts of Lady Superintendents in the Women's Branch of the Indian Educational Service being at present held by the Bombay Educational Service officers, (4) going on leave and subsequent retirement of the Professor of Architecture at the Sir J. J. School of Art, Bombay.

158. *General.*—The decrease of 3,64 under this head is made up as follows :—

(1) decrease of 3,65 under " Inspection " owing to transfer of Government establishment to Local Authorities in connection with the transfer of control of primary education and to certain Indian Educational Service officers being on leave in England ;

(2) decrease of 38 under " Scholarships " owing partly to vacancies and partly to the fact that the new scheme for special scholarships for the backward classes is not in full operation.

The above savings are counterbalanced by

(3) an increase of 12 under " Direction " due to the additional appointments of clerks in the Director's office by transfer from the offices of educational Inspectors and extra expenditure on account of cost of passages ;

(4) an increase of 27 under " Miscellaneous " on account of the proposed purchase of the outstanding stock of maps with the Departmenal contractors whose term of contract has expired.

*Budget Estimates, 1928-29*

159. *General Remarks.*—In view of the present financial stringency and in order to keep the total estimate for next year under " 31-Education—Transferred " within the rationed figure of 2,02,26 while at the same time actually increasing the provision for primary education by 5,47 in order to meet the cost to Government of the most urgent schemes for the expansion of primary education which have been submitted by the local authorities, it has been found necessary to omit all provisions for building grants to non-Government Educational institutions except a small sum of 20 for building grants to primary schools of local bodies. For the same reasons no additions have been made to the provisions for grants-in-aid to non-Government Educational institutions though the demands for such additions come to 1,13 in the case of Arts and Professional colleges and 2,00 in the case of Secondary schools. Room had also to be made within the rationed figure for certain new items (aggregating 55) of an obligatory nature which could not be postponed.

160. *University.*—The following are the important modifications in next year's estimates as compared with the current year's budget under this head :—

(1) Provision of 19 for a new water tube boiler, chimney erection costs, etc., for the Workshop of the College of Engineering, Poona.

(2) Provision of 16 for additional staff, equipment, etc., for the College of Engineering, Poona, and the Workshop attached to it.

161. *Secondary.*—The increase under this head as compared with the current year's estimate is due to—

(1) provision for the grant of increments for acting service to officiating Assistant Masters in Government Secondary Schools (10);

(2) establishment of an Anglo-Urdu Middle School at Sholapur (5·5);

(3) establishment of an Ang lo-Urdu Middle School at Nasik (5·5).

162. *Primary.*—The main alterations under this head as compared with the current year are the following :—

(*a*) The provisions on account of the Government Central Urdu Primary Schools at Ratnagiri, Vahur (Kolaba Dist.) Bhiwandi (Thana Dist.) and Sholapur have been transferred from the head " Government Primary Schools " to the head " Grants to local Bodies for Primary Education " as it is expected that the schools will be shortly transferred to the District Local Boards;

(*b*) Similarly the provision on account of the Humby Primary School at Manora in the Karachi District has been transferred to the head "Grants to Local Bodies for Primary Education " as the school has been transferred to the Karachi Port Trust;

(*c*) The provision for the scheme formulated by the Compulsory Primary Education Committee has been increased from 9,53 to 15,00. In a Press Note issued in the beginning of October last Government explained fully the circumstances which prevented them from meeting their share of the cost of all the schemes of expansion which had already been received by them and therefore apprised Local Authorities of the present financial position of the Presidency in order that any possible misunderstanding on their part due to the withholding of Government sanction to the schemes of expansion submitted by them should be avoided. Nevertheless Government have made an effort to provide some additional funds at least and have succeeded in making an additional provision of 5,47 mentioned above which will be available for meeting the Government share of the most urgent of the pending schemes.

163. *Special.*—The changes under this head as compared with the current year are as follows :—

(*a*) Owing to the demand for trained primary school teachers being satisfied in the Marathi Districts and as the output of a large number of trained teachers increases the burden on both the Local Authorities and Government of the extra cost of their pay as compared with that of the untrained but qualified teachers and thus *pro-tanto* diminishes the funds available for expansion of primary education Government have closed the training schools at Ratnagiri and Ahmednagar with effect from the current year.

(*b*) A special provision of 9 has been made under this head for grants-in-aid of the establishment of hostels for the depressed class students.

164. *General.*—This head comprises the minor heads—

(*a*) Direction;

(*b*) Inspection;

(*c*) Scholarships;

(*d*) Miscellaneous;

Among the important changes as compared with the current year are the following :—

*Direction.*—(*i*) The provision under this head has been increased by 12 which is due to the increments to officers and establishments and addition to clerical establishment in the Director's office by transfer of certain clerks from the offices of Educational Inspector owing to increased work;

*Inspection.*—(*ii*) The contribution recoverable from the Rewa Kantha Educational Fund hitherto shown under this head as a deduct entry has been omitted as it is to be treated as a direct credit under the receipt head " XXI-Education " under the recent orders for the classification of recoveries of expenditure, (*ii*) Reduced provisions have been made under this head for pay of officers due to the decrease in the numerical strength. The provision for travelling allowance has also been reduced in the light of past actuals.

*Scholarships.*—(*iii*) The amount of 39 reduced in the current year from the provision for the scholarships for the Backward classes has been restored as the scheme will be in full force.

*Miscellaneous.*—(*iv*) The provision for Departmental publications has been reduced from Rs. 3,000 to Rs. 1,500 in the light of past actuals.

(*v*) The provision for travelling allowance to non-official members of school-book Committee has been reduced from Rs. 2,500 to Rs. 1,500 in the light of past actuals.

(*vi*) The provision for vernacular final examination for boys has been raised from Rs. 23,000 to Rs. 29,000 in view of the anticipated increase in the number of boys. The increased provision is covered by increased fee-receipts.

(*vii*) The provision for remuneration to examiners for High and Middle School scholarships has also been raised from Rs. 1,600 to Rs. 2,500 for the same reason. This increase expenditure will also be covered by increased fee-receipts.

## 31, Education—Reserved

*Expenditure*

| | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Secondary .. .. .. | 4,93 | 5,13 | 5,10 | 5,09 |
| Special .. .. .. | 1,36 | 1,44 | 1,44 | 1,43 |
| General .. .. .. | 43 | 47 | 44 | 48 |
| Exchange .. .. .. | 4 | .. | .. | .. |
| Total .. | 6,76 | 7,04 | 6,98 | 7,00 |

165. *Revised Estimate, 1927-28.*—The decrease is mainly due to the fact that the Inspector of European Schools who proceeded to England on leave owing to illness drew his leave allowance there whilst the officer who was appointed to officiate for him in addition to his duties drew only Rs. 200 a month in India.

166. *Budget Estimate, 1928-29.*—No explanation is called for, as the figure approximates to the figure for the current year.

## XXII and 32, Medical

*Receipts*

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Medical Schools and College Fees .. .. | 1,54 | 1,88 | 1,48 | 1,48 |
| Hospital Receipts .. .. | 1,93 | 2,10 | 1,90 | 1,84 |
| Mental Hospital Receipts .. .. | 1,06 | 96 | 1,06 | 1,06 |
| Contributions .. .. | 72 | 67 | 67 | 8,13 |
| Income from Endowments .. .. | 17 | 16 | 16 | 16 |
| Miscellaneous .. .. | 9 | 5 | 11 | 5 |
| Recoveries of Service Payments .. .. | 4 | 7 | 22 | 28 |
| Total .. | 5,55 | 5,89 | 5,60 | 13,00 |
| *Duducts*—Refunds .. | —9 | —15 | —8 | —8 |
| Total .. | 5,46 | 5,74 | 5,52 | 12,92 |

*Expenditure (Transferred)*

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Medical Establishment .. .. | 5,74 | 7,04 | 6,25 | 6,14 |
| Hospitals and Dispensaries .. .. | 29,17 | 24,18 | 24,12 | 31,53 |
| Grants for Medical Purposes .. .. | 3,60 | 3,98 | 4,22 | 4,30 |
| Medical College and Schools .. .. | 4,62 | 5,69 | 5,62 | 4,97 |
| Mental Hospitals .. .. | 5,43 | 5,87 | 5,80 | 5,93 |
| Chemical Examiners .. .. | 73 | 87 | 74 | 70 |
| Exchange .. .. | 48 | 12 | .. | .. |
| Expenditure in England—Stores .. .. | 8 | 36 | 48 | 35 |
| Total .. | 49,85 | 48,11 | 47,23 | 53,92 |

*Receipts*

167. *Medical Schools and College Fees.*—The decrease of 40 in the revised estimate (1,48) for the current year as compared with the budget (1,88) is due to the falling off in the number of students at the Grant Medical College owing to the opening of the Sunderdas Govardhandas Medical College. For the same reason, the estimate for the next year is placed at 1,48.

168. *Hospital Receipts.*—The revised estimate for the current year is 1,90 against the budget estimate of 2,10 and the decrease is due to fewer admissions to the paying wards of the St. George's Hospital, Bombay. The next year's estimate of 1,84 is fixed after taking into consideration the current year's figures.

169. *Mental Hospital Receipts.*—The revised estimate for the current year is 1,06 against the budget of 96, the increase being due to larger admissions of paying patients, and this estimate has been repeated for the next year.

170. *Contributions.*—The revised estimate for the current year is the same as the budget, *viz.*, 67. The estimate for the next year is 8,13 and the increase of 7,46 is due mainly to the contributions amounting to Rs. 7,41,188, recovered from Local Boards, Municipalities, etc., and which used to be adjusted hitherto as deduct entries on the expenditure side, being now shown under the proper heading of receipts.

171. *Miscellaneous.*—This includes fees for chemical analysis and anti-rabic treatment and miscellaneous receipts.

172. *Recoveries of Service payments.*—The increase in the revised estimate of the current year and the budget estimate of next year as compared with the current year's budget is due to the recovery from the Government of India of their share of the cost of the Chemical Analysers' establishments for the work done on their behalf during 1926-27 and 1927-28.

*Expenditure*

173. *Medical Establishment.*—The decrease of 79 in the revised estimate for the current year as compared with the budget is due mainly to several of the existing Indian Medical Service appointments being filled by non-Indian Medical Service officers and the full provision made for them being thus not utilized. The estimate for the next year is based on the number of Indian Medical Service officers likely to be on duty in civil employ during that year and is less than the current year's budget and the revised estimate by 90 and 11, respectively.

174. *Hospitals and Dispensaries.*—The revised estimate for the current year is 24,12 as compared with the budget of 24,18. The reduced expenditure under this head is due to—

(1) Savings under "Pay of officers" owing to the employment of non-Indian Medical Service officers in Indian Medical Service posts.

(2) Savings under "Pay of Establishments."

(3) Transfer of the provisions 20 and 4 on account of the grants to the Seva Sadan, Poona, and the Blind Relief Association to their proper head "Grants for Medical Purposes."

An expenditure of 46 on account of Government grant to the Sir Leslie Wilson Hospital Fund for the refund of entertainments tax collected by Government on the Hospital Fund Race Day was, however, debited to this head and this counter-balanced the reduced expenditure mentioned above to a certain extent. The estimate for next year is 31,53, *i.e.*, an increase of 7,35 over this year's budget. This increase is due mainly to the contributions from Local Boards, Municipalities, etc., which were shown hitherto as deduct entries from the expenditure, being omitted and shown on the receipt side under XXII—Medical as mentioned in paragraph above.

175. *Grants for Medical Purposes.*—The revised estimate for the current year is 4,22 as compared with the budget of 3,98 and the increase of 24 is due to the transfer, to this minor head, of the grants of 20 and 4 to the Seva Sadan and the Blind Relief Association, respectively, as mentioned in the preceding paragraph. The estimate for next year is 4,30, *i.e.*, 32 more than the budget and 8 more than the revised estimate of the current year. The increase is due to (1) the transfer of 24 mentioned above and (2) an additional grant of Rs. 17,000 to the G. T. Hospital Nursing Association, counter-balanced by a reduction of 9 in the grant to the Hyderabad Medical School.

176. *Medical College and Schools.*—The revised estimate for the current year is 5,62 against the budget of 5,69. The estimate for next year is 4,97, which is less by 72 and 65, respectively, than the budget and revised estimates for the current year. The decrease is due to the omission of the following provisions which appear in the current year's budget :—

| | Rs. |
|---|---|
| Laboratory equipment, B. J. Medical School, Poona .. | 73,085 |
| Laboratory equipment, B. J. Medical School, Ahmedabad .. | 16,768 |
| House-rent to Dean, Grant Medical College .. .. | 3,000 |

This reduction is partially counter-balanced by provision on account of the following new item :—

| | Rs. |
|---|---|
| Improvements to obtain better results in the L.C.P.S.—Medical Schools, Poona and Ahmedabad .. .. .. | 15,136 |

177. *Mental Hospitals.*—The revised estimate for the current year is 5,80 against the budget of 5,87 and the decrease is due to smaller expenditure under "Pay of Establishment." The next year's estimate is 5,93, *i.e.*, more by 6 and 13, respectively, than the budget and revised estimates for the current year. The increase is due to the inclusion in the estimates of 5 on account of "cost of passages, etc.," for the Superintendent, Central Mental Hospital, Yeravda.

178. *Chemical Examiners.*—The revised estimate for the current year is 74 against the budget of 87. The decrease is due mainly to the recovery of 8 from the Government of India, on account of the work done for them by the Chemical Analysers' Department, Bombay, during 1927-28 being taken as a deduct entry from the expenditure. The estimate for next year is 70, which is less by 17 and 4 than the budget and the revised estimates of the current year. The decrease as compared with the budget is due to the exclusion of the provision so far made on account of the Chemical Analyser's Laboratory at Karachi, which has been merged this year in the Public Health Laboratory there and the necessary expenditure on that account being provided under "33—Public Health."

## 32, Medical—Reserved

*Expenditure*

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Grants for Medical Purposes .. .. | 6 | 6 | 6 | 6 |
| Total .. | 6 | 6 | 6 | 6 |

179. The provision is on account of the grant-in-aid to the Bombay Medical Council.

## XXIII and 33, Public Health

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| (1) Sale proceeds of Sera and Vaccines .. | 1,16 | 1,11 | 1,11 | 3,64 |
| (2) Contributions .. .. .. | 6 | 5 | 5 | 2,49 |
| (3) Miscellaneous .. .. .. | 4,64 | 3,97 | 4,61 | 8,24 |
| (4) Recoveries of Service Payments .. | 63 | 10 | 25 | 10 |
| Total .. | 6,49 | 5,23 | 6,02 | 14,47 |
| *Deduct*—Refunds .. .. .. | —14 | —2 | —2 | —3 |
| Total .. | 6,35 | 5,21 | 6,00 | 14,44 |

*Expenditure (Transferred)*

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| (1) Public Health establishment .. .. | 6,51 | 8,04 | 7,41 | 12,98 |
| (2) Grants for Public Health purposes .. | 8,78 | 6,97 | 7,13 | 7,34 |
| (3) Expenses in connection with bubonic plague, malaria and epidemics. | 97 | 1,75 | 1,50 | 2,25 |
| (4) Bacteriological Laboratories .. .. | 1,20 | 1,68 | 1,20 | 3,92 |
| (5) Pasteur Institute .. .. .. | 30 | 51 | 46 | 50 |
| (6) Works .. .. .. | 1,61 | 4,23 | 4,23 | 3,27 |
| (7) Expenditure in England—Stores .. | 21 | 55 | 17 | 15 |
| (8) Loss on Exchange .. .. .. | 39 | 18 | .. | .. |
| Total .. | 19,97 | 23,91 | 22,10 | 30,41 |

*Revenue*

180. The sale proceeds of quinine and contributions for public health purposes are credited to this head. The increase in the revised estimate under "Miscellaneous" as compared with the current year's budget is chiefly due to increased receipts from sale of water. The estimate for the first three minor heads for next year appears very high as compared with the sanctioned estimate of the current year. This is chiefly due to the fact that the following items of recoveries which were till now taken as deductions from charges under "33—Public Health" are now shown as credits under this head in accordance with the recent rules relating to the exhibition of recoveries of expenditure in Government accounts :—

| | Rs. |
|---|---|
| (*a*) *Haffkine Institute.*—Recoveries on account of plague serum supplied to various bodies and Dr. Maynard's bottles .. .. .. .. .. | 2,50,000 |
| (*b*) *Local Vaccination Establishment.*—Contributions from Local Boards and Municipalities .. .. | 1,78,289 |
| (*c*) *Expenses in connection with bubonic plague.*—Contribution from Municipalities .. .. .. | 43,050 |

| *Sanitary Engineer and his Staff.*— | Rs. |
|---|---|
| (*d*) Percentage charges of Establishment on contribution works .. .. .. .. | 3,36,788 |
| (*e*) Percentage charges on Tools and Plant .. | 33,852 |
| (*f*) *Pilgrim charges.*—Recovery from the Port Trust, Aden, of the cost of working Clayton Rat-destroying apparatus .. .. .. .. .. | 1,250 |

*Expenditure*

181. *Public Health establishment.*—The expenditure shown under this minor head relates mainly to (1) the Director of Public Health and Assistant Directors and their establishments, (2) Public Health Laboratories, Poona and Sind and the Vaccine Institute, Belgaum, (3) the Sanitary Engineer and his establishment, and (4) the Consulting Surveyor and his establishment. The decrease in the revised estimate as compared with the current year's budget is due mainly to savings under " Pay of Officers " and " Pay of Establishment " and to additional recoveries for percentage charges of establishment on contribution works, anticipated by the Sanitary Engineer owing to certain new works having been undertaken by him. The increase in the next year's estimate as compared with the current year's budget is due mainly to the following items which were hitherto treated as deduct entries under expenditure but have been provided as receipts in the next year's estimate in accordance with the ruling of the Auditor General regarding the exhibition of recoveries in Government accounts.

| *Local Vaccination Establishment* | Rs. |
|---|---|
| (*a*) Contribution from Local Boards and Municipalities. | 1,78,239 |
| *Sanitary Engineer and his staff*— | |
| (*b*) Percentage charges of establishment on contribution works .. .. .. .. | 3,36,788 |
| (*c*) Percentage charges on Tools and Plant .. | 33,852 |
| (*d*) Pilgrim charges (Recovery from the Port Trust, Aden, of the cost of working Clayton Rat-destroying Apparatus) .. | 1,250 |

This increase is partly counterbalanced by reductions effected under all sub-heads on account of probable savings on the basis of past expenditure under each sub-head and also by the transfer of 18 to " 5—Land Revenue " and " 41—Civil Works " on account of work done by the Consulting Surveyor to Government for the Revenue Department and the Public Works Department.

182. *Grants for Public Health purposes.*—The main items of expenditure recorded under this head are :—

(*a*) Grants for special expenditure in connection with public health.

(*b*) Grant-in-aid to local bodies in connection with the employment of Health Officers and Sanitary Inspectors.

(*c*) Grants to Village Sanitary Committees.

(*d*) Charges on account of development and town planning schemes.

*Item* (*a*).—The current year's provision for this item is 4,35. The revised estimate for this year shows a saving of 18 in the grant to the Karachi Municipality on account of the improvement of the storm water drain from Burns garden to the Railway embankment. In the ensuing year's estimate a provision of 4,30 is made. It represents grant to the Municipalities for water supply and drainage schemes to which Government have been definitely committed.

*Item* (*b*).—Government pay to the local bodies, subject to certain conditions, grants-in-aid equal to two-thirds of the pay of Health Officers and half the pay of Sanitary Inspectors employed in mofussil towns under the revised scheme for the appointment of health officers and sanitary inspectors to the Municipalities. The next year's estimate on this account is 85 against the provision of 90 made in the current year's budget.

*Item* (*c*).—Government give grants to village sanitary committees in the proportion of one-fourth of their expenditure, the other three-fourths being contributed by local bodies and villagers. The provision proposed for grants to committees next year is Rs. 53,553 against the current year's provision of Rs. 54,018.

*Item* (*d*).—The current year's provision is 51 for town planning and town extension schemes. This includes a provision of 50 for payment of the contribution to the Shikarpur Municipality on account of Government land included in the Shikarpur Town Planning Scheme. The next year's provision is 68, out of which 56 represents the third instalment of the Government contribution payable to the Shikarpur Municipality on this account. Besides the above items, provision is made under this head on account of grants to Health and Sanitary Associations, grant-in-aid to Baby Week Celebration, etc.

183. *Expenses in connection with bubonic plague, malaria and epidemics.*—The decrease in the revised estimate as compared with the current year's budget is due to savings in the provision for " Prevention of Malaria in Bombay City " and also under other provisions for " Expenses in connection with Malaria ". The increase in the estimate for next year is due partly to additional provision for " Prevention of Malaria in Bombay City " and also on account of the fact that the contribution from the Municipalities towards this expenditure which was hitherto shown as deduct entry under expenditure has been shown as receipt in the next year's estimate.

184. *Bacteriological Laboratories.*—The Haffkine Institute, Bombay, manufactures plague and other vaccines which are sold to public bodies and institutions all over India. The receipts derived from the sale of these vaccines were hitherto shown as deduct entries in the expenditure. The decrease in the revised estimate as compared with the sanctioned estimate of the current year is mainly due to savings in the provision for " contingencies " and partly in the provision for " Pay of Officers ". The increase in the next year's estimate as compared with the current year's budget is due to the fact that the recoveries which were shown as deduct entries in the current year's budget are shown as receipts in the next year's estimate in accordance with the ruling of the Auditor General.

185. *Pasteur Institute.*—The revised estimate for the current year is 46 against the budget estimate of 51 and the decrease of 5 is due to the savings anticipated in the provision for anti-rabic treatment in the Presidency.

186. *Works.*—The provision made for next year is 3,27 against the current year's provision of 4,23. The decrease is mainly due to the reduction in the grant for current repairs and in other items.

187. *Expenditure in England—Stores.*—The decrease in the revised estimate for the current year as compared to the budget estimate is due to reduction in indents. In the ensuing year's estimate a provision of only 15 is made, as it is intended to purchase the requisite stores in India.

## XXIV and 34, Agriculture

*Revenue*

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| (1) Agricultural receipts .. .. | 2,87 | 3,02 | 2,85 | 2,94 |
| (2) Veterinary receipts .. .. | 9 | 9 | 11 | 17 |
| (3) Co-operative Credit .. .. | .. | .. | .. | 1,08 |
| (4) Recoveries of service payments .. | 5 | 5 | 5 | 5 |
| Total .. | 3,01 | 3,16 | 3,01 | 4,24 |
| *Deduct*—Refunds .. .. .. | .. | .. | —1 | —1 |
| Total .. | 3,01 | 3,16 | 3,00 | 4,23 |

*Expenditure (Transferred)*

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| (1) Agriculture .. .. .. | 16,84 | 17,42 | 17,34 | 17,20 |
| (2) Veterinary .. .. .. | 4,73 | 5,38 | 5,25 | 5,26 |
| (3) Co-operative .. .. .. | 5,16 | 5,60 | 5,40 | 6,17 |
| (4) Exchange .. .. .. | 13 | .. | .. | .. |
| Total .. | 26,86 | 28,40 | 27,99 | 28,63 |

*Revenue*

188. *Agricultural receipts.*—The Agricultural College and School fees, proceeds of farm produce, cotton seed and implements sold by the Agricultural Department and recoveries in respect of boring operations by the Agricultural Department in non-precarious tracts are credited to this head. The revised estimate for the current year shows a decrease owing to a fall in the prices of farm produce. The ensuing year's estimate shows an increase of 9 as compared with the current year's revised estimate. This increase is small and calls for no remark.

189. *Veterinary receipts.*—The increase in the next year's estimate as compared with the current year's sanctioned and revised estimate is due to (1) the credit to this head of the moiety of the veterinary charges at Aden recoverable from the Aden Settlement Fund which has hitherto been deducted from expenditure, (2) the levy of fees for the certification of animal casings exported from the port of Karachi to the United States of America, and (3) the recovery of the charges incurred in connection with the detention, treatment, etc., of horses imported through the port of Karachi which has now been thrown open to such imports.

190. *Co-operative Credit.*—The ensuing year's estimate of 1,08 includes (*a*) 39 on account of (*i*) audit fees, and (*ii*) recoveries of establishment charges from the Provincial Co-operative Bank, which have hitherto been taken by deduction from expenditure, and (*b*) 66 for audit fees from societies which have hitherto been

exempt from the payment of such fees. The balance of 3 represents anticipated recoveries of the cost of the Government establishment entertained in connection with the liquidation of certain co-operative societies in the Poona District.

191. *Recoveries of service payments.*—These are on account of cash receipts for services rendered in previous years.

*Expenditure*

192. *Agriculture.*—The decrease in the current year's revised estimate as compared with the sanctioned estimate is due mainly to (*a*) savings in the provision for the pay of the Joint Director of Agriculture, as the post has been abolished with effect from 16th October 1927 on the retirement of Dr. H. H. Mann, and for the pay of establishment and (*b*) the non-utilization of the provision for the Agricultural Engineer, Sind, as the post has not yet been filled, partially counterbalanced by larger expenditure on account of grants to taluka development associations and on repairs to buildings at the Sakrand Agricultural Station. The decrease in the next year's estimate as compared with the current year's sanctioned and revised estimates is due to the abolition of the post of Joint Director and smaller provision for the cost of boring operations chargeable to the Agricultural Department, partially counterbalanced by the provision for the pay of the Director, Sakrand Agricultural Station, which post is proposed to be filled up. The post of Agricultural Engineer, Sind, is also likely to be filled.

193. *Veterinary charges.*—The decrease in the current year's revised estimate as compared with the sanctioned estimate is due mainly to savings anticipated in the provision for the pay of establishment and for allowances, honoraria, etc., partially counterbalanced by larger expenditure on account of the purchase of anti-rinderpest serum as a preventive against cattle disease in Sind. The next year's estimate is less than the current year's sanctioned estimate as a senior officer is expected to be on leave in England and to draw his leave-salary there. The decrease is also due to the absence of provision for grants-in-aid towards the construction of veterinary dispensaries. It is partially counterbalanced by the transfer to the revenue side of the budget of the recoveries on account of establishment charges which have hitherto been taken by deduction from expenditure.

194. *Co-operative Credit.*—The decrease in the current year's revised estimate as compared with the sanctioned estimate is due to savings in the provision for the pay of establishment and for allowances, honoraria, etc., the latter on account of the curtailment of touring in the interest of economy. Fees for the audit of accounts of co-operative banks and housing societies and recoveries of establishment charges from the Provincial Co-operative Bank which have hitherto been taken by deduction from expenditure will, with effect from the ensuing financial year, be treated as ordinary revenue and credited to the receipts head XXIV—Agriculture—Co-operative Credit. The large increase in the next year's estimate is due mainly to this cause. It is also due to incremental pay and to the provision for the pay of a Deputy Registrar and an additional Assistant Registrar and their staff, partially counterbalanced by larger deductions for probable savings.

## XXV.—35, Industries.

*Revenue*

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Industries .. .. .. | 7 | 2 | 3 | 2 |

*Expenditure (Transferred)*

| — | Accounts, 1926-27 | Budget Estimates, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Industries .. .. .. | 88 | 91 | 80 | 1,01 |
| Fisheries .. .. .. | 1 | 2 | 1 | 1 |
| Total .. | 89 | 93 | 81 | 1,02 |

*Revenue*

195. The receipts under this head are derived from the sale proceeds of cloth woven at the weaving schools and demonstrations.

*Expenditure*

196. The decrease in the revised estimate as compared with the sanctioned estimate for the current year is mainly due to savings in the provisions for "Pay of Officers" and "Allowances, etc.," as the post of Director of Industries was vacant throughout the year. There is also a small saving under "Leave salary" and "temporary establishment" under "Industrial Education." The increase in the next year's estimate as compared with the current year's budget is mainly due to the increased provision on account of the proposed appointment of a new Director on higher pay and the appointment of an Assistant Director. Provision is also made in the next year's budget on account of the survey of "Weaving" and "Village Tanning Industries," which is partly responsible for the increase in the next year's estimates.

## XXVI and 37, Miscellaneous Departments

*Revenue*

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| (1) Examination fees .. .. | 40 | 32 | 39 | 35 |
| (2) Fees for Inspections of Steam Boilers .. | 1,42 | 1,53 | 1,42 | 1,42 |
| (3) Miscellaneous .. .. .. | 5 | 12 | 5 | 8 |
| (4) British Empire Exhibition .. .. | 21 | .. | .. | .. |
| Total .. | 2,08 | 1,97 | 1,86 | 1,85 |
| *Deduct*—Refund .. .. .. | —3 | —2 | —3 | —2 |
| Total .. | 2,05 | 1,95 | 1,83 | 1,83 |

*Expenditure (Reserved)*

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| (1) Inspection of Factories .. .. | 1,09 | 1,30 | 1,18 | 1,28 |
| (2) Inspection of Steam Boilers .. .. | 1,53 | 1,76 | 1,46 | 1,64 |
| (3) Examinations .. .. .. | 12 | 14 | 13 | 15 |
| (4) Miscellaneous .. .. .. | 1,30 | 1,43 | 1,38 | 1,50 |
| (5) Exchange .. .. .. | 9 | .. | .. | .. |
| Total .. | 4,13 | 4,63 | 4,15 | 4,57 |

*Revenue*

197. *Examination fees.*—The fees on account of the following items are credited to this head :—

(1) Fees for Accountancy Diploma Examination.
(2) Fees received by the Civil and Military Examination Committee.
(3) Fees for Sanitary Surveyor's Examination.
(4) Fees for the Examination of Health Officers.
(5) Fees for the examination for the grant of certificate of competency to Electrical Contractors and Wiremen.

The increase in the revised estimate and the estimate for next year as compared with the current year's budget is due to an increase in the number of candidates appearing at the various examinations.

198. *Fees for Inspection of Steam Boilers.*—The revised estimate under this head for the current year is based on the latest actuals which indicate that the budget estimate of 1,53 was rather high. The estimate for next year has therefore been correspondingly reduced.

199. *Miscellaneous.*—The decreases in the revised estimate as compared with the current year's budget and the estimate for next year are chiefly due to reduced receipts from subscriptions for advertisements in the "Labour Gazette,"

*Expenditure*

200. *Inspection of Factories, Steam Boilers and Smoke Nuisances.*—The decrease in the revised estimate for 1927-28 as compared with the sanctioned estimate for that year is mainly due to savings under " Pay of Officers—Leave salary " and "Allowances of Officers." The decrease in the next year's estimate as compared with the current year's budget is due to greater deductions for probable savings under these heads which have been made on the basis of actual expenditure of the past year and the latest figures of expenditure of the current year.

201. *Miscellaneous.*—The charges on account of the " Labour Office," " Commissioner for Workmen's Compensation " and " Controller of Rent " are provided under this minor head. The slight decrease in the revised estimate for the current year as compared with the sanctioned estimate is chiefly due to savings under the sub-head " Commissioner for Workmen's Compensation." The increase in the next year's estimate as compared with the current year's budget is due to the following reason. The Director of Information also holds the post of Director of Labour Intelligence. The provision on account of the pay of the Director of Information was made under the head " 22-General Administration." As the Director also devotes about half his time to his duties in connection with the Labour Office, half the provision on account of his pay and allowances has been made under this head. This increase is partly counterbalanced by a decrease under the sub-head " Controller of Rent. "

## 37, Miscellaneous Departments

*Expenditure (Transferred)*

| | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Preservation and translation of ancient Manuscripts. | 3 | 3 | 3 | 3 |
| Examinations .. .. .. | 18 | 21 | 19 | 20 |
| Miscellaneous .. .. .. | .. | .. | .. | 1 |
| Total .. | 21 | 24 | 22 | 24 |

*Expenditure*

202. *Examinations.*—The charges on account of the Accountancy Diploma Board and of the examination for the grant of certificates of competency to Electrical Contractors and Wiremen are debited to this minor head. The decrease of 2 in the revised estimate as compared with the current year's budget is due to savings in the provision for examination charges.

203. *Miscellaneous.*—The provision of 1 under this minor head is on account of the pay of the Marriage Registrar, Bombay, and his office contingencies. This was hitherto provided under the head "28, Ecclesiastical—Central" but the Government of India have recently ruled that "Registration of Marriages" is a "Provincial Transferred" subject and provision on account of the above charge should henceforward be made in the Provincial Budget.

## XXX and 41, Civil Works—Provincial—Transferred

| | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Revenue .. .. .. | 16,38 | 16,92 | 16,65 | 17,72 |
| Expenditure .. .. .. | 1,17,08 | 1,27,83 | 1,28,32 | 1,20,82 |
| Lump provision for regrant of lapses .. | .... | 3,50 | .... | 2,00 |
| *Deduct* on account of probable lapses .. | .... | 3,50 | .... | 2,00 |
| Total .. | 1,17,08 | 1,27,83 | 1,28,32 | 1,20,82 |

*Revenue*

204. The receipts consist mainly of rents of buildings, rents of electric and sanitary installations, tolls on roads and miscellaneous items. The decrease of 27 in the revised estimate for 1927-28, as compared with the budget estimate for the same year, is due to smaller receipts anticipated mainly in respect of tolls on roads and recoveries of expenditure. The increase of 80 in the budget estimate for 1928-29, as compared with that for 1927-28, is due to the fact that although the receipts anticipated in respect of tolls for the year 1928-29 are less than those for 1927-28, there is an addition of 1,22 due to the estimated recoveries on account of establishment charges for District Local Board and Contribution Works and charges for review of projects which were hitherto shown as reduction of expenditure but have to be treated as revenue in accordance with the new rules for regulating the exhibition of recoveries of expenditure in Government accounts.

*Expenditure*

205. The increase of 49 in the revised estimate for 1927-28, as compared with the budget estimate for the same year, is due to the fact that although there is a total decrease of 5,90 in the provisions for certain minor heads, it is more than counterbalanced by the total increase of 6,39 under other minor heads. The decrease of 7,01 in the budget estimate for 1928-29, as compared with that for 1927-28, is not due to the fact that the demands for 1928-29 were less than the provisions for 1927-28 but that it is not possible to make adequate provision for them owing to financial stringency.

206. The grant under "41, Civil Works—Provincial—Transferred" has been distributed as under :—

| | |
|---|---|
| Works in progress .. .. .. .. | 8,05 |
| New Works .. .. .. .. .. | 2,38 |
| Reserve with Government .. .. .. .. | 1,00 |
| Discretionary grants .. .. .. .. | 10,55 |
| Repairs .. .. .. .. .. | 51,33 |
| Establishment .. .. .. .. .. | 29,12 |
| Tools and Plant .. .. .. .. .. | 1,59 |
| Grants-in-aid .. .. .. .. .. | 19,51 |
| Suspense .. .. .. .. .. | 2,00 |
| Liabilities under the Workmen's Compensation Act .. | 9 |
| Expenditure in England—Stores .. .. .. | 1,01 |
| *Deduct*—English cost of Stores and Establishment .. .. | 4,28 |
| Lump *deduction* on account of probable savings on works and repairs .. .. .. .. .. | 1,53 |
| Lump provision for regrant of lapses (in 1927-28) .. .. | 2,00 |
| *Deduct* on account of probable lapses in the Budget year (1928-29) | 2,00 |
| | 1,20,82 |

207. The provision for works in progress will be utilised mainly on the following works for which an allotment of ten or more has been proposed in each case.

*Jails and Convict Settlements.*—Extension of the District Jail, Karachi (12).

*Police.*—Police Lines at Saidabad (16).

*Medical.*—Scheme No. III in connection with the expansion of the G. T. Hospital, Bombay—Extension of the North Wing (30); Construction of two separate wards for Parsee patients at the Central Mental Hospital, Yeravda (61).

*Communications.*—Metalling and improving the road from Ahmedabad to Barwala (Section I from Sarkhej to Bavla) (30); Reconstructing the abutments of the bridge and providing foot-paths and training the river Shedi at Dakor (21); Improvements to Bombay-Poona Road (40); Improvements to, and diversion of, Kennedy Road, Poona (19); Improvements to Poona-Ahmednagar Road in the Poona Division (25); Improvements to the road from Indapur to Sarati *viâ* Bavda (16); Improvements to Hadapsar Nira Bridge Road (18); Improvements to Junnar-Narayangaon Road (31); Improvements to Poona-Nasik Road (26); Road from Otur to Brahmanwada (21); Re-surfacing and asphalting Ahmednagar Station Road (20); Improvements to Poona-Ahmednagar Road in the Ahmednagar Division (17); Causeway over the river Bhima at Dhond (24); Improvements to Khandesh Nizam's Frontier Road (26); Improvements to the Road from Nasik to Nasik Railway Station (1,34); Road from Chalisgaon to Malegaon (12); Constructing Warsa-Borzar Road (Section I from Warsa to Umerpata) (15); (*a*) Improvements to miles 215 and 219-224 of Bombay-Agra Road; (*b*) Improvements to miles 228, 229, 232 and 233 of Bombay-Agra Road; (*c*) Improvements to miles 3-5, 8, 9, 11 and 12 of Dhulia-Bhusawal Road and (*d*) Improvements to miles 4-7, 9 and 10 of Dhulia-Chinchpada Road (34); Dhadgaon-Shahada Road (Section IV from Dara to mile 3/7 of Shahada-Khetia Road near Mohida) (10); Improvements to Mahad-Pandharpur Road (10); Constructing masonry works on Gotur-Tasgaon Road (section from Gotur to Chikodi) (15); Constructing a bridge over the Saptalingi river in mile 9/2 of Hatkhamba-Poladpur Road (20); Improving Sadashivgad-Kadra Road (20); Improving Sirsi-Kodkani Road (20); Improving Khanapur-Yellapur Road (20).

208. The provision of 2,38 for new works is intended for the major works shown in Statement GG.

## 41, Civil Works—Provincial (Reserved)

| | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Expenditure .. .. .. | 5,02 | 4,80 | 4,74 | 4,15 |

209. The decrease in the revised estimate for 1927-28, as compared with the budget estimate for the same year, is due to the fact that a saving of 6 is anticipated in the provision for repairs. The decrease of 65 in the budget estimate for 1928-29, as compared with that for 1927-28, is mainly due to the fact that there is a smaller provision for works.

210. The grant under 41, Civil Works—Provincial (Reserved) is distributed as under :—

| | |
|---|---|
| Works .. .. .. .. | 60 |
| Repairs .. .. .. .. | 2,67 |
| Establishment .. .. .. .. | 78 |
| Tools and Plant .. .. .. .. | 10 |
| | 4,15 |

211. The provision for works will be utilized on the following :—

Protection of the foreshore of Government House grounds, Bombay (10); works in connection with the three Government Houses at Bombay, Poona and Mahableshwar approved by this Government (50).

## NOTE ON THE METHOD OF BUDGETTING FOR PUBLIC WORKS DEPARTMENT ESTABLISHMENT AND TOOLS AND PLANT CHARGES

212. In this Presidency the Public Works Department establishment is not separated into two distinct branches to deal with Irrigation and with Roads and Buildings or " Civil Works ". With the exception of the staff employed on the Lloyd Barrage and Canals Construction, which is a self-contained unit with its own accounts and audit department, much of the ordinary establishment executes work in connection with both branches. The ultimate allocation of the cost of this mixed establishment to the various irrigation and civil works heads of account is, therefore, a matter of some complexity.

213. Up to 1923-24 separate demands were being made for Establishment and Tools and Plant charges under the various heads " XIII, " " 15, " " 55, " etc. Provision on account of these charges was made on the percentage basis, *i.e.*, at the rate of 21½ per cent. on the cost of works and repairs for Establishment and 1½ per cent. on the cost of works and repairs for Tools and Plant. To that was added the total cost of Special Establishments debitable exclusively to each of the major heads. From the total estimated cost of all the Public Works Department Establishments and Tools and Plant the above provision, made under each of the other heads on the percentage basis, was then deducted and the residue was shown under " 41, Civil Works ". Thus the Audit Officer had to watch the expenditure on Establishment and Tools and Plant under a number of different major heads. This procedure resulted in intermediate booking of expenditure (pending final allocation) under different heads and gave rise to unnecessary trouble and correspondence between the executive and accounts offices. It was, therefore, suggested in 1923 by the Auditor General that all Establishment and Tools and Plant charges of the Public Works Department (excluding Special Establishments) should be included in one demand for grant under " 41, Civil Works " and that this would facilitate the booking of expenditure as well as the appropriation audit. This procedure is now being followed. The details of the Public Works Department Establishment and Tools and Plant charges except those under the Lloyd Barrage and Canals Construction and special establishments are given in the detailed Public Works Department Budget for " 41, Civil Works ". These charges are summarised in an abstract at the end of the budget and they are then distributed under the various major heads such as " XIII, " " 15, " " 55 " and " 60 " in such a way that the estimates may correspond as far as possible with the sum that will be finally debited to these heads. Each of these heads was debited with 21½ per cent. on the estimated cost of works and repairs for establishment and 1½ per cent. for tools and plant till the year 1926-27. These percentage rates having been increased to 24 for establishment and 3 for tools and plant with effect from 1st April 1927 in view of the average rates of actuals for the previous five years the budget provisions for establishment and tools and plant charges under the heads " XIII, " " 15, " " 55 " and " 60 " are being made at these revised rates since then. In addition to that each major head is debited with the whole of the cost of Special Establishments, if any, exclusively concerned with those heads. As the Lloyd Barrage and Canals Construction is a self-contained unit, the establishment on which is not employed on other works, it is debited with the total actual cost of its Establishment and Tools and Plant and not with the percentage cost on works and repairs. The residue, after deducting these provisions for the other heads is taken to be the Establishment and Tools and Plant charges of " 41, Civil Works ". This distribution is, however, *pro forma* for budget purposes only. For the purpose of demand, the whole of the voted expenditure on Establishment and Tools and Plant was included under " 41 " in the year 1925-26. From 1926-27 the same procedure is being followed, with the exception that as the Lloyd Barrage and Canals Construction is entirely a self-contained unit with its own Audit Officer it has been decided not only to debit it with the whole of its actual expenditure on Establishment and Tools and Plant but also to demand a separate grant for it under the head " 55 " under which all details of establishment are given.

214. After the year has expired and the final figures of expenditure on Works, Establishment, etc., have been worked out, the total expenditure on ordinary Establishment and Tools and Plant is distributed *pro rata* to the various Public Works Department major heads in each Circle of Superintendence on the basis of the total expenditure on works and repairs in the Circle.

215. The Auditor General has promulgated certain new rules for regulating the exhibition of recoveries in Government Accounts. These rules are to come into force with effect from the accounts for the year 1928-29. In accordance with these rules, recoveries on account of the estimated establishment charges in the case of the marginally* noted items, which previously used to be taken as deduction from expenditure, have to be shown on the revenue side in the budget for 1928-29. The result of this new procedure is, therefore, an increase on the expenditure side with a corresponding increase in revenue.

* (1) District Local Board.
(2) Contribution Works, and
(3) Charges for review of projects.

216. The demand under " 41, Civil Works " is divided into two portions : " Civil Works—Reserved " which consists of the demand on account of Government Houses only, and " Civil Works—partly Reserved and partly Transferred " which includes the rest of the demand. It is treated as partly Reserved and partly Transferred because, as explained above, it includes provision for Irrigation Establishment which is Reserved as well as for Roads and Buildings Establishment which is Transferred.

## XXXI and 42, Bombay Development Scheme

217. During the last September-October session of the Legislative Council, a supplementary grant was obtained from the Council under the new revenue head "42, Bombay Development Scheme" on account of revenue expenditure incurred on the industrial housing scheme. This supplementary grant had to be obtained because when the budget estimates for the current year were sanctioned, no revenue head was opened for the activities of this Department, and budget provision for the industrial housing scheme was made under the capital head "59, Bombay Development Scheme," along with the provision for the other activities of the Department. The provisions in the current year's revised estimates and in the next year's budget estimates under the heads of receipts and expenditure pertaining to the industrial housing scheme are shown together in the following statement :—

### XXXI—Bombay Development Scheme

*Receipts*

| — | Revised, 1927-28 | Budget, 1928-29 |
|---|---|---|
| (1) Rent from chawls .. .. .. .. | 6,64 | 7,25 |
| (2) Cotton cess receipts .. .. .. .. | 14,00 | 14,00 |
| Total .. | 20,64 | 21,25 |

### 42, Bombay Development Scheme

*Expenditure*

| — | Revised, 1927-28 | Budget, 1928-29 |
|---|---|---|
| (*a*) Repairs and maintenance— | | |
| (1) Annual repairs to chawls .. .. .. .. | 80 | 1,00 |
| (2) General-tax .. .. .. .. .. | 70 | 79 |
| (3) Water-tax .. .. .. .. .. | 25 | 31 |
| (4) Halalkhore-tax .. .. .. .. | 20 | 25 |
| (5) Sanitary Stores .. .. .. .. | 5 | 8 |
| (6) Rent to be paid to Port Trust for land at Sewri .. .. | 14 | 14 |
| Total for repairs and maintenance .. | 2,14 | 2,57 |
| (*b*) Establishments— | | |
| (1) Pay of officers .. .. .. .. | 12 | 17 |
| (2) Pay of establishment .. .. .. .. | 54 | 63 |
| (3) Allowances and honoraria .. .. .. | 15 | 19 |
| (4) Contingencies .. .. .. .. | 3 | 3 |
| (5) Establishments debited *pro-rata* .. .. .. | 16 | 27 |
| Total establishments .. | 1,00 | 1,19 |
| (*c*) Tools and Plant .. .. .. .. | 2 | 2 |
| (*d*) Interest .. .. .. .. .. | 21,30 | 21,30 |
| (*e*) Sinking Fund .. .. .. .. .. | 1,49 | 1,15 |
| Grand Total .. | 25,95 | 26,23 |

*Explanation of the items of receipts*

218. (1) *Rent from chawls.*—The receipts from rents of chawls originally estimated when the budget estimates for the current year were framed, were Rs. 6 lakhs. The receipts as now estimated are Rs. 6,64,000. They are based on the rents actually realised during the first six months of the year. Having regard to an improvement in chawl occupancies and rent realisations during the first half of the year, the estimates have been raised in the revised by Rs. 64,000.

The estimated receipts next year are Rs. 7,25,000. They are worked out on the basis of the rooms likely to remain occupied next year by individual tenants and by public bodies who have taken up or are likely to take up chawls *en bloc.*

(2) *Cotton cess receipts.*—This is the balance from the estimated realisations from the town duty on raw cotton, leviable under section 195-B (2) of the City of Bombay Municipal Act, to be utilised for meeting the loss on the industrial housing scheme after allotting from the total realisations a sum of Rs. 4 lakhs for suburban schemes. The total realisations available from this duty for the industrial housing scheme are now estimated at Rs. 18 lakhs for each of the two years. When the budget estimates for the current year were framed, the total realisations were estimated at Rs. 20 lakhs, on the average realisations of the previous years, but the actual realisations of the first six months of the year and the present state of trade do not now justify a higher estimate than Rs. 18 lakhs for the whole year.

*Explanation of the items of expenditure*

(*a*) *Repairs and maintenance*

219. (1) *Annual repairs to chawls.*—The provision of Rs. 80,000 this year is for the 207 chawls constructed. Of this 207 chawls, 92 were occupied in the beginning of the current year and about 125 chawls are likely to be occupied by the end of the year. Therefore the average number of occupied chawls during the year is 108. The provision of Rs. 80,000 is for current repairs to both the occupied and the unoccupied chawls. It is assumed that the average number of occupied chawls next year will be 126. Allowing only Rs. 700 per chawl for current repairs to occupied chawls, which is the figure recently accepted by Government, Rs. 88,200 would be required for the 126 occupied chawls leaving Rs. 11,800 only for the 81 unoccupied chawls.

(2), (3) and (4) *General-tax, Water-tax and Halalkhore-tax.*—The amounts of these taxes payable to the Bombay Municipality are calculated on the annual letting value of the chawls on the basis followed by the Municipality in calculating such taxes.

(5) *Sanitary stores.*—The increased provision of Rs. 8,000 for next year as compared to the provision of Rs. 5,000 in the current year's revised estimate is on account of the additional chawls that are likely to be opened for occupation next year.

(6) *Rent to be paid to Port Trust for land at Sewri.*—The site of the chawls constructed at Sewri has been obtained from the Port Trust on lease for which a rent of Rs. 14,000 per annum roughly has to be paid.

(*b*) *Establishments*

220. (1) *Pay of officers.*—The current year's provision of Rs. 12,000 is for the pay of the Assistant Land Manager in charge of chawls, at the rate of Rs. 1,000 per mensem. The next year's provision Rs. 7,000 for the pay of the Assistant Land Manager at the rate of Rs. 1,000 per mensem for one month and at the rate of Rs. 550 per mensem for 11 months in round figures. The intention of Government is to replace the present Assistant Land Manager by an officer from the Provincial Civil Service on a lower pay from April 1928. In addition a provision of Rs. 7,000 for leave allowances of the present Assistant Land Manager who is a permanent officer of Government and is likely to proceed on leave when relieved of his appointment under this Department has been made in the estimates of the High Commissioner. His leave allowances for the period of the leave earned by him by service under this Department will have to be paid by this Department.

(2) *Pay of establishment.*—The small increase by Rs. 9,000 in the provision for establishment next year as compared to the provision of Rs. 54,000 for the current year is partly on account of annual increments to be granted to the staff in their time scale of pay and partly for extra establishment likely to be required next year for rent collection and sanitary supervision of new chawls that may be opened for occupation. The provision for extra establishment is Rs. 4,700. Against this increase in the provision for establishments, the anticipated increase in the realisations from chawl rents is Rs. 61,000.

(3) *Allowances and honoraria.*—This provision is made up of fixed conveyance allowances of the Assistant Land Manager and the Chawl Sanitary Inspector and the travelling allowance drawn by the staff under the rules, and the house rent allowance granted to rent collectors, peons, night watchmen and mukadams. The house rent allowance granted to the peons and night watchmen and mukadams is not actually paid to them, but it is credited to receipt head XXXI as realisation from rent for the rooms occupied by these employees in the chawls.

(4) *Contingencies.*—This provision is for contingent expenditure for the office of the Assistant Land Manager.

(5) *Establishments debited* pro-rata.—The details of the provisions for the current and next years are as follows :—

| | 1927-28 Rs. | 1928-29 Rs. |
|---|---|---|
| (1) Part cost of the office of the Superintending Engineer, Northern Circle, and Executive Engineer, Suburban Division, for the work of repairs and maintenance of chawls. | 16,000 | 23,000 |
| (2) *Pro-rata* share of the cost of Secretariat establishment | .. | 4,000 |

The increase in the provision next year for part cost of the office of the Superintending Engineer, Northern Circle, and the Executive Engineer, Suburban Division, as compared with the provision for the current year is Rs. 7,000. Part of this increase is on account of annual increments to be granted to the staff in their time scales of pay and part represents the *pro-rata* increase in the share of cost of the staff allocatable to the chawls on account of the increase in work of the engineering staff entailed by the increase in the number of occupied chawls next year.

The *pro-rata* share of the cost of Secretariat staff is Rs. 4,000 for the current as well as for next year. The provision made for the current year is, however, made under "59, Bombay Development Scheme," and it was not included, along with the other provisions for the industrial housing scheme, in the supplementary grant obtained under the new revenue head "42, Bombay Development Scheme." The provision required for *pro-rata* share of Audit charges this year as well as next year is Rs. 2,000. This being only a *pro-forma* charge, it has not been shown in the current and next years' estimates but it has been mentioned here with the object of exhibiting the complete budget estimates of the industrial housing scheme.

The total establishment charges for the current year were Rs. 1,00,000 and for the next year they amount to Rs. 1,26,000 as detailed above. The next year's estimate includes Rs. 4,000 for the *pro-rata* share of the cost of Secretariat establishment whereas the estimate for the current year does not include these charges. When these charges are excluded from the next year's estimate, it is reduced to Rs. 1,22,000. The provision of Rs. 7,000 for the item "Pay of officers" next year is in addition to the provision of Rs. 7,000 for leave allowances payable next year to the Assistant Land Manager in charge of chawls, whereas the current year's provision does not include such an item. Excluding this item as well as the item of *pro-rata* share of cost of Secretariat the provision for next year stands at Rs. 1,15,000 against the provision of Rs. 1,00,000 for the current year. This increase in the provision for next year over that for the current year is comparable with the estimated increase in the receipts next year from Rs. 6,64,000 to Rs. 7,25,000.

221. (*c*) *Tools and Plant.*—This is a small provision for tools and plant in connection with the annual repairs to the chawls.

222. (*d*) *Interest.*—The provision for interest charges is calculated on the total borrowings incurred for capital expenditure on the industrial housing scheme at the rates of interest carried by the borrowings of the different years.

223. (*e*) *Sinking Fund.*—The provision of Rs. 1,49,000 for the sinking fund is made on the basis of amortisation of the total debt incurred on the scheme within a period of 60 years at 4 per cent. rate of interest. The current year's provision is, however, to be met from a prepayment to the sinking fund account made from the credit balance in the *pro-forma* revenue account of the scheme to end of 1926-27. When that *pro-forma* revenue account was closed last year, there was a credit balance of Rs. 1·83 lakhs and it has been decided by Government to utilise this credit balance as a prepayment of the sinking fund provisions required for the years after 1926-27. Thus the whole of the provision of Rs. 1,49,000 required for 1927-28 will be met from this credit balance, and the provision required for 1928-29 will also be met partly, to the extent of Rs. 34,000, from the same source.

224. Taking the budget of the industrial housing scheme as a whole, during the year 1927-28, the estimated expenditure is Rs. 25·95 lakhs against estimated receipts of Rs. 20·64 lakhs. The whole of the provision of Rs. 1·49 lakhs for sinking fund on the expenditure side is however to be met from the prepayment to the sinking fund account referred to above, and a charge of Rs. 4,000 for part cost of Secretariat establishment, which has been shown under "59, Bombay Development Scheme," has not been shown under the head "42" as explained in this note against the item "Establishments debited *pro-rata*." Omitting the provision of Rs. 1·49 lakhs for sinking fund, and adding the provision of Rs. 4,000 for the share of the Secretariat staff, the net provision for expenditure this year to be set off against the receipts is Rs. 24·50 lakhs, against which the receipts are Rs. 20·64 lakhs. Therefore the deficit during the year 1927-28 is Rs. 3·86 lakhs, which has to be found from the provincial revenues.

225. The position next year on the budget estimates for the year is that against the total estimated receipts of Rs. 21·25 lakhs, the total estimated expenditure is Rs. 26·23 lakhs. Adding to this the provision of 7 for leave allowances shown in the High Commissioner's estimate the net provision for expenditure comparable with the receipts estimate of Rs. 21·25 lakhs is Rs. 26·30 lakhs. Therefore the anticipated deficit during 1928-29 to be found from provincial revenues is Rs. 5·05 lakhs.

## XXXII—Transfers from Famine Insurance Fund and 43-Famine Relief and Insurance

*Revenue*

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Transfers from Famine Insurance Fund .. .. | .... | .... | 6,57 | 21,23 |
| Total .. | .... | .... | 6,57 | 21,23 |

*Expenditure*

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Statutory provision for Famine Relief. | 63,60 | 33,60 | 33,60 | .... |
| *Deduct*—Amount transferred for payment of interest on Lloyd Barrage Capital .. .. .. | —10,00 | —10,00 | —10,00 | .... |
| Amount transferred to "15 (1)" .. | —7,11 | —12,88 | —9,88 | .... |
| Amount transferred to "43-B" .. | —35,22 | —4,75 | .... | .... |
| Total 43-A, Famine Relief .. | 11,27 | 5,97 | 20,29 | 6,62 |
| Total, 43-B Transfers to Famine Insurance Fund .. .. | 35,22 | 4,75 | .... | .... |
| Grand Total .. | 46,49 | 10,72 | 20,29 | 6,62 |

*Revenue*

226. The amount to be drawn from the Famine Insurance Fund for expenditure under Revenue heads is required to be shown under the Revenue head "XXXII—Transfers from Famine Insurance Fund." The Legislative Council in its October session sanctioned the drawing of 9,58 from the Famine Insurance Fund for direct expenditure due to floods under the head "43-A, Famine Relief." As however a saving of Rs. 3 lakhs is anticipated in the provision under 15 (1) made in the current year's budget from the Famine Insurance Grant (*vide* the Expenditure Table above), it is proposed to utilise this saving and to draw only 6,57 instead of 9,58 from the Famine Insurance Fund for expenditure under "43-A, Famine Relief." It is also proposed to draw 21,23 from the Famine Insurance Fund for expenditure under Revenue heads during next year, and this is distributed under the following heads:—

| | |
|---|---|
| XIII—Working Expenses .. .. .. | 16 |
| 15(1) Irrigation .. .. .. .. | 14,45 |
| 43-A, Famine Relief .. .. .. | 6,62 |
| Total .. | 21,23 |

*Expenditure*

227. Under Schedule IV to the Devolution Rules the Government of Bombay was required to provide in its budget in the current year 33,60 for expenditure

upon relief of, and insurance against, famine, provided the balance does not fall below Rs. 150 lakhs. The amount may be spent upon famine relief or upon the construction of protective irrigation works or other works for the prevention of famine. Any portion of the amount which is not so spent is to be transferred to the Famine Insurance Fund of the Province. The Secretary of State has now sanctioned in Council under section 129-A of the Government of India Act the amendment of Schedule IV to the Devolution Rules in such a manner as to authorise this Government to suspend for 1928-29 provision for famine assignment.

228. The opening balance of the Famine Insurance Fund on 1st April 1926 was 1,95,32. By 31st March 1927 it had risen to 2,42,27 in the following way. Of the statutory provision of 63,60 an amount of 35,22 remained unexpended at the end of the year. During the year interest of 7,44 was received from the Central Government on the balance of 1,95,32 and recoveries of previous advances amounted to 4,29. Thus a total addition of 46,95 was made to the Fund.

229. In the budget estimate of the current year a provision of 5,97 was made under "43-A, Famine Relief." But an expenditure of 20,29 is expected to be incurred. The increase is on account of flood relief operations in Gujarat and Sind. The decrease under "43-B, Transfers to the Famine Insurance Fund" is due to the consequent transfer of the whole provision to the head "43-A, Famine Relief."

230. It is proposed to draw 6,62 from the Famine Insurance Fund next year on account of the following items under the head "43-A, Famine Relief."

| | Rs. |
|---|---|
| (1) Grants-in-aid to Local Boards for village water-supply .. .. .. | 3,00,000 |
| (2) Storage of famine grass by the Forest Department .. .. .. .. | 1,46,500 |
| (3) Compensation for the cancellation of the contract for the storage of grass at Nawapur, Chinchpada and Khandbara .. .. | 26,406 |
| (4) Water Diviner to the Government of Bombay, his establishment, contingencies, etc. .. | 45,886 |
| (5) Development of katcha roads by the Forest Department in the Satpudas .. .. | 2,523 |
| (6) Construction of katcha forest roads and sinking of wells in the East and North Khandesh Divisions .. .. .. | 3,900 |
| (7) Boring operations by the Agricultural Department in precarious Districts .. .. | 1,36,450 |
| | 6,61,665 |
| for rounding .. | +335 |
| Total .. | 6,62,000 |

231. The cost of boring operations in non-precarious districts is debited to "34-A, Agriculture" and in precarious districts to "43-A, Famine Relief." Out of the total provision of Rs. 1,83,588 required for next year for boring a sum of Rs. 1,36,450 has been provided under "43-A, Famine Relief" and Rs. 47,138 under "34-A, Agriculture."

## XXXIII and 45, Superannuation

*Revenue*

| | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Contributions for pensions and gratuities .. .. .. | 14,36 | 16,24 | 12,75 | 12,39 |
| Recoveries of commuted value of pensions from other Governments. | 4,55 | .. | .. | .. |
| Miscellaneous .. .. | 98 | 43 | 1,00 | 80 |
| Total .. | 19,89 | 16,67 | 13,75 | 13,19 |
| *Deduct*—Refunds .. | —5 | —4 | —10 | —5 |
| Total .. | 19,84 | 16,63 | 13,65 | 13,14 |

*Expenditure (Reserved)*

| | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Superannuation and retired allowances | 58,06 | 57,80 | 58,50 | 58,62 |
| Commuted value of pensions .. | 2,17 | 1,68 | .. | .. |
| Equated payments of commuted value of pensions charged to capital .. | .. | 49 | 38 | 51 |
| Compassionate allowances .. | 57 | 61 | 61 | 65 |
| Gratuities .. .. .. | 32 | 33 | 33 | 33 |
| Covenanted Civil Service Pensions .. | 32 | 42 | 42 | 43 |
| Donations to service funds .. | 29 | 36 | 36 | 40 |
| Exchange .. .. .. | 2,77 | .. | .. | .. |
| *Deduct*—Commercial Departments pensions .. .. | —8,34 | —5,06 | —7,74 | —8,60 |
| *Deduct*—Pensionary charges on account of Bombay Development .. | —43 | —45 | —40 | —35 |
| Total .. | 55,73 | 56,18 | 52,46 | 51,99 |

*Revenue*

232, *Contributions for pensions and gratuities.*—The decrease in the current year's revised and the next year's budget estimate as compared with the current year's budget estimate is mainly due to the transfer of the provision for the commuted value of pensions to a new minor head "Recoveries of commuted value of pensions from other Governments," which will again be transferred at the end of the year to "60-B, Payment of commuted value of pensions." To a lesser extent it is also due to less provision under the head "District Local Fund Officers" owing to the formation of their own provident funds for teachers by local bodies under the Primary Education Act, 1923. This decrease is partially counterbalanced by increase under the head "Other Foreign Service" on account of more contribution recoverable from the Central Government in respect of certain Police establishments and by more receipts on account of passage contributions in respect of officers lent to other Governments and Departments.

233. *Recoveries of commuted value of pensions from other Governments.*—This is a new minor head opened under instructions from the Auditor General. The provision under this head will be transferred to the head " 60-B, Payment of commuted value of pensions " at the end of the year.

234. *Miscellaneous.*—The receipts under this head are of a fluctuating nature. The revised estimate is based on the actuals of the first eight months of the current year. The next year's budget estimate is based on past actuals.

*Expenditure*

235. *Superannuation and retired allowances.*—The revised estimate for the current year and the budget estimate for the next year have been framed on the basis of the progress of actuals during the first eight months of the current year. The next year's estimate also provides for the extra cost on account of grant of pensions equal to half their pay to Government servants in inferior service.

236. *Commuted value of pensions.*—No provision is made in the current year's revised and the next year's budget estimates under this minor head, as all payments in respect of commutations of pensions are, with effect from the accounts of 1927-28, debitable to the head " 60-B. "

237. *Equated payments of commuted value of pensions charged to capital.*—The capital expenditure debited to " 60-B, Payment of commuted value of pensions, " together with the interest accruing thereon, is to be repaid from revenue by equated payments spread over 15 years. And these equated payments are debited to " 45, Superannuation. "

The actuals on account of commuted value of pensions during 1926-27 having been less than the estimate, there is a reduction in the provision for equated payments in the revised estimate of the current year. The next year's estimate, which is based on the current year's revised estimate, includes provision for equated payments in respect of commutations of pensions sanctioned during 1927-28.

238. *Donations to service funds.*—The increase in next year's budget estimate is mainly due to the inclusion of the provision on account of the contribution payable by Government towards the Secretariat Typists Provident Fund.

239. *Deduct—Commercial Departments pensions.*—The increases in th erevised estimate of the current year and in the budget estimate for next year are due to a change in the rate of pensionary charges in the Irrigation Department from 9 to 14 per cent.

## XXXIV and 46, Stationery and Printing

*Revenue*

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Stationery Receipts .. .. | 43 | 29 | 40 | 39 |
| Sales of Gazettes and other publications .. .. .. | 1,71 | 73 | 1,50 | 1,26 |
| Other Press Receipts .. .. | 1,85 | 1,89 | 1,64 | 2,77 |
| Total .. | 3,99 | 2,91 | 3,54 | 4,42 |
| *Deduct*—Refunds .. .. | —1 | —6 | —4 | —6 |
| Total .. | 3,98 | 2,85 | 3,50 | 4,36 |

*Expenditure (partly reserved and partly transferred)*

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Government Presses .. .. | 8,43 | 10,19 | 10,46 | 10,12 |
| Printing at private presses .. | 2 | 2 | 2 | 2 |
| Purchase of stationery stores .. | 4,47 | 3,33 | 3,03 | 3,21 |
| Expenditure in England—Stores .. | .... | 1,72 | 2,29 | 2,20 |
| Exchange .. .. .. | 79 | 58 | 1 | .... |
| Stationery supplied to Transferred Departments .. .. | 1,76 | 1,85 | 1,85 | 1,70 |
| Stationery supplied from Central Government Stores to Provincial Governments .. .. | 1 | 1 | 1 | 1 |
| Total .. | 15,48 | 17,70 | 17,67 | 17,26 |

*Revenue*

240. *"Stationery Receipts" and "Sales of Gazettes and other publications".*—The next year's estimates under these heads are based on the average realisations in the current year.

241. *Other Press Receipts.*—According to the recent rules regarding the exhibition of recoveries of expenditure in Government accounts the provision (*viz.*, 1,05) for printing work done for Departments of Central Government which up to now was shown as a deduct entry under "46, Stationery and Printing" has been transferred to this head. This accounts for the increase in next year's budget estimate as compared with the current year's sanctioned and revised estimates.

*Expenditure*

242. *Government Presses.*—The increase in the current year's revised estimate is due to less recoveries on account of the cost of printing work done for the Departments of the Government of India and larger expenditure under "Contract contingencies" and "Customs duty on imported stores."

The decrease in next year's budget as compared with the current year's sanctioned grant is due to—

(*a*) the transfer of the provision for "customs duty on imported stores" to the minor head "purchase of stationery stores,"

(*b*) reduction in the provisions for electric energy and the supply of convict labour to the Yeravda Press, and to

(*c*) reduction in the pay of Mr. H. L. Phillips from Rs. 16,800 to Rs. 14,400 per annum as he has been granted overseas pay of £25 per mensem under the Lee Commission recommendations.

These decreases are partially counterbalanced by—

(*a*) an apparent increase in expenditure owing to the transfer of the provision for recoveries on account of printing work done for Departments of Central Government to the revenue head " XXXIV, Stationery and Printing,"

(*b*) the proposed entertainment of an electrician on the establishment of the Government Central Press on Rs. 150 per mensem with effect from 1st April 1928,

(*c*) provision for the water supplied to the Yeravda Prison Press which was hitherto debited to " 25, Jails and Convict Settlements," and

(*d*) increase in the miscellaneous charges such as service postage, supplies and services, etc.

243. " *Purchase of Stationery Stores*," " *Expenditure in England* (plus *Exchange*)" *and* " *Stationery supplied to Transferred Departments.*"—The next year's estimates under these heads are less than the sanctioned estimates for the current year as it is expected that favourable rates will be obtained for most of the stationery articles and papers.

244. Out of the net provision of 5,18 made for the purchase of stationery stores in the current year's budget, a sum of 50 has been earmarked for the work of the Bombay Legislative Council. The cost of the work done for the Legislative Council from 1st April 1927 to 30th September 1927 comes to Rs. 22,405. The printing work done for the Legislative Council during 1926-27 cost Rs. 45,737.

## XXXV and 47, Miscellaneous

*Revenue*

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Unclaimed deposits .. .. | 1,74 | 2,48 | 1,60 | 1,77 |
| Treasure Trove .. .. | .... | 1 | 1 | 1 |
| Sale of old stores and materials .. | .... | 5 | 1 | 16 |
| Fees for Government audits .. | 79 | 57 | 57 | 57 |
| Other fees, fines and forfeitures .. | 18 | 10 | 10 | 10 |
| Miscellaneous .. .. | 6 | 10 | 5 | 35 |
| Rents, rates and taxes .. .. | 6,77 | 10 | 10 | 10 |
| Sale of land and houses .. .. | 2 | 10 | 2 | 10 |
| Recoveries of service payments .. | 2,55 | 26 | 1,00 | 84 |
| Total .. | 12,11 | 3,77 | 3,46 | 4,00 |
| *Deduct*—Refunds .. | —1,38 | —80 | —1,00 | —1,00 |
| Total .. | 10,73 | 2,97 | 2,46 | 3,00 |

245. *Unclaimed Deposits.*—The decrease in the current year's revised and next year's budget estimates as compared with the current year's sanctioned estimate is due to change in the rules of lapsed deposits of Civil Courts by which in some cases these deposits lapse after three complete account years instead of after one year as heretobefore.

246. *Sale of old Stores and Materials.*—The next year's budget estimate includes the sale proceeds of three Government House motor cars.

247. *Miscellaneous.*—The next year's budget estimate includes 25 on account of the contribution from the Bombay Municipality towards the Prince of Wales' Museum which was hitherto shown as a deduct entry under the major head "30, Scientific Departments."

248. *Recoveries of service payments.*—The current year's revised and next year's budget estimates have been based on the actuals of the first eight months of the current year.

*Expenditure (Reserved)*

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Durbar presents and allowances to Vakils .. .. .. | 2 | 5 | 6 | 5 |
| Cost of books and publications .. | 3 | 1 | 1 | 1 |
| Donations for charitable purposes .. | 1,42 | 1,80 | 1,80 | 1,77 |
| Charges on account of vagrants .. | 12 | 13 | 10 | 12 |
| Rewards for the destruction of wild animals .. .. .. | 1 | 1 | 1 | 1 |
| Special commissions of enquiry .. | 13 | 10 | 10 | 10 |
| Irrecoverable temporary loans written off .. .. .. | 27 | 16 | 24 | 25 |
| Rents, rates and taxes .. .. | 6,51 | 2,43 | 2,43 | 1,91 |
| Contributions .. .. | 54 | 25 | 25 | 28 |
| Miscellaneous compensations .. | .... | 1 | 1 | .... |
| Miscellaneous and unforeseen charges | 1 | 9,01 | 4,79 | 7,01 |
| Miscellaneous Durbar charges .. | 12 | 14 | 12 | 21 |
| Exchange .. .. .. | 7 | .... | .... | .... |
| Cost of passages granted under the Superior Civil Service Rules, 1924.. | 1,24 | .... | .... | .... |
| Total .. | 10,49 | 14,10 | 9,92 | 11,72 |

249. *Rents, Rates and Taxes.*—The current year's budget and revised estimates include provision on account of the Municipal taxes to be paid on the lands and buildings in charge of the Development Department. These charges should be debited to the head "59—Bombay Development Scheme". This will be done at the close of the current year. And correspondingly no provision for them has been entered in next year's estimate.

250. *Miscellaneous and unforeseen charges.*—The decrease in the current year's revised estimate is due to the tranfer of funds from the Reserve to meet necessary expenditure under other heads.

The decrease in next year's estimate as compared with the current year's sanctioned estimate is due to the Reserve with Government having been reduced by Rs. 2 lakhs.

251. *Miscellaneous Durbar Charges.*—The decrease in the revised estimate as compared with the current year's sanctioned estimate is due to the former being based on the latest actuals. Next year's provision includes, in addition to the provision for normal expenditure, 8 for payment to the Cutch Durbar on account of expenditure incurred by it for the rectification of the Cutch-Sind boundary.

*Expenditure (Transferred)*

| — | Accounts, 1926-27 | Bueget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Special commissions of enquiry .. | 16 | 7 | 7 | 33 |
| Contributions .. .. | 22,17 | 3,94 | 3,94 | 3,72 |
| Miscellaneous and unforeseen charges. | .... | 6,00 | 3,62 | 5,00 |
| Miscellaneous charges for the treatment of patients at the Pasteur Institute. | .... | 1 | 1 | 1 |
| Total .. | 22,33 | 10,02 | 7,64 | 9,06 |

252. *Special Commissions of Enquiry.*—The increase in next year's estimate is due to the provision for the following Committees :—

(1) Committee for the Improvement of Cattle,
(2) Primary and Secondary Education Committee,
(3) Committee on Physical Training.

253. *Contributions.*—The decrease in next year's budget estimate is mainly due to the reduction of the provision for grants-in-aid to Local Boards for expenditure in connection with Local Board elections from 86 to 71.

254. *Miscellaneous and unforeseen charges.*—The decrease in the current year's revised estimate is due to the transfer of funds from the Reserve to meet necessary expenditure under other heads.

The decrease in next year's estimate as compared with the current year's sanctioned estimate is due to the Reserve with Government having been reduced by Rs. 1 lakh.

## 51, Contributions and Assignments between Central and Provincial Governments

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Expenditure .. .. .. | 28,00 | .. | .. | 37,27 |

255. The amount of contribution to be paid to the Central Government under No. 17 of the Devolution Rules is 56,00. During the current year the Government of India have remitted the whole amount and sanctioned a recurring remission of 18,73.

## XXXIX-A, Miscellaneous Adjustments

*Between the Central and Provincial Governments*

| Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|
| 4,03 | 3,58 | .... | .... |

256. Since the repeal of the proviso to section 20 of the Sea Customs Act, VIII of 1878, customs duty is being levied on all Government stores, with certain exceptions, imported into British India on or after 1st April 1924. The Government of India used to give an assignment in refund of the duty paid by this Government on such stores. But, in view of the remission of provincial contribution, the Government of India have, with effect from the current year, discontinued the refund of customs duty. This accounts for the omission from the revised estimates of the current year and the budget estimates for next year of any provision for the adjustment.

## XL and 52, Extraordinary Receipts and Payments.

*Receipts*

| | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Sale of Land .. .. .. | .... | .... | .... | 23 |
| Sale of other Government Assets .. | 2,58 | 2,18 | 8,12 | .... |
| Total .. | 2,58 | 2,18 | 8,12 | 23 |

*Receipts*

257. This major head has been opened for recording large receipts of a capital nature unconnected with expenditure previously debited to a capital head. The increase in the revised estimate is on account of the sale proceeds of securities in which unclaimed dividends in the hands of the Official Assignee had been invested, partially counterbalanced by a decrease in the sale proceeds of certain securities which were credited in the accounts of 1926-27 instead of in 1927-28.

Next year's budget estimate provides 23 on account of sale of land in the Upper Sind Frontier.

*Expenditure*

258. No expenditure has been provided for under this head for next year.

# EXPENDITURE UNDER THE CONTROL OF THE SECRETARY OF STATE

*Reserved*

| Major Head | Accounts, 1926-27 | | Budget Estimate, 1927-28 | | Revised Estimate, 1927-28 | | Budget Estimate, 1928-29 | |
|---|---|---|---|---|---|---|---|---|
| | Voted | Non-voted | Voted | Non-voted | Voted | Non-voted | Voted | Non-voted |
| 5, Land Revenue .. | 5 | .. | 12 | .. | 7 | .. | 5 | .. |
| 22, General Administration. | 3 | 10 | 11·3 | .. | 19 | 1.3 | 12 | .27 |
| 24, Administration of Justice. | 1 | 5 | 1.4 | .. | 1 | .. | 1 | .. |
| 26, Police .. | 4 | .. | .. | 1 | 1 | 1.3 | .. | .. |
| 45, Superannuation | 12 | 1,50 | 5.3 | 1,07 | 4 | 1,36.4 | 3 | 1,08 |
| Total .. | 25 | 1,65 | 30 | 1,08 | 32 | 1,39 | 21 | 1,35 |

*Transferred*

| Major Head | Accounts, 1926-27 | | Budget Estimate, 1927-28 | | Revised Estimate, 1927-28 | | Budget Estimate, 1928-29 | |
|---|---|---|---|---|---|---|---|---|
| | Voted | Non-voted | Voted | Non-voted | Voted | Non-voted | Voted | Non-voted |
| 31, Education .. | .. | .. | 1 | .. | .. | .. | .. | .. |
| 32, Medical .. | 5 | .. | 9 | .. | 7 | .. | 6 | .. |
| 33, Public Health .. | 2 | 4 | 3 | .. | .. | .. | .. | .. |
| 41, Civil Works .. | .. | .. | 1 | .. | .. | .. | .. | .. |
| Total .. | 7 | 4 | 14 | .. | 7 | .. | 6 | .. |

259. The expenditure incurred by the Secretary of State is on account of sundry items, *e.g.*, law charges in connection with Privy Council appeals, payment of leave and deputation salaries of Military Officers in Civil employ, outfit allowances of officers on appointment, etc. The increase in the current year's revised estimate under "Reserved" is mainly under the head "45, Superannuation Allowances and Pensions" and is due to the increased number of cases in which allocation of Military retired pay is being effected. The increase in next year's estimates is under "22, General Administration" and is due to the provision for the equipment allowance of the Governor designate.

# EXPENDITURE IN ENGLAND UNDER THE CONTROL OF THE HIGH COMMISSIONER

*(Reserved)*

| Major Head | Accounts, 1926-27 | | Budget Estimate, 1927-28 | | Revised Estimate, 1927-28 | | Budget Estimate, 1928-29 | |
|---|---|---|---|---|---|---|---|---|
| | Voted | Non-voted | Voted | Non-voted | Voted | Non-voted | Voted | Non-voted |
| 5, Land Revenue .. | 35 | 17 | 3 | 16 | .. | 5 | .. | 12 |
| XIII—Irrigation Navigation, etc. | 1 | 6 | .. | .. | .. | .. | .. | .. |
| 15, Miscellaneous Irrigation .. | .. | .. | .. | .. | .. | 4 | .. | .. |
| 22, General Administration .. | 46 | 4,21 | 93 | 4,81 | 1,14 | 4,88 | 1,46 | 5,31 |
| 24, Administration of Justice .. | 36 | 1,86 | 51 | 1,97 | 21 | 2,14 | 33 | 3,27 |
| 25, Jails and Convict Settlements .. | 1 | 16 | .. | 23 | 6 | 34 | 8 | 30 |
| 26, Police .. | 22 | 2,89 | 24 | 3,54 | 32 | 3,81 | 23 | 3,50 |
| 31, Education .. | .. | 11 | .. | 4 | .. | 15 | .. | 5 |
| 37, Miscellaneous Departments .. | 10 | 16 | 15 | 22 | 18 | 15 | 10 | 8 |
| 42, Bombay Development Scheme .. | .. | .. | .. | .. | .. | .. | 7 | .. |
| 45, Superannuation Allowances and Pensions .. | 67 | 5,83 | 1,00 | 8,00 | 1,07 | 8,30 | 1,20 | 9,60 |
| 46, Stationery and Printing .. | 2,33 | .. | 12 | .. | 24 | .. | 16 | .. |
| 47, Miscellaneous .. | 21 | .. | 1 | .. | .. | .. | .. | .. |
| Total .. | 4,72 | 15,39 | 2,99 | 18,97 | 3,22 | 19,86 | 3,63 | 22,23 |

*(Transferred)*

| Major Head | Accounts, 1926-27 | | Budget Estimate, 1927-28 | | Revised Estimate, 1927-28 | | Budget Estimate, 1928-29 | |
|---|---|---|---|---|---|---|---|---|
| | Voted | Non-voted | Voted | Non-voted | Voted | Non-voted | Voted | Non-voted |
| 6, Excise .. | 14 | 16 | 23 | 2 | 67 | 2 | 52 | .. |
| 8, Forest .. | .. | 1,35 | .. | 1,60 | .. | 1,74 | .. | 1,47 |
| 8A, Forest .. | 1 | .. | .. | .. | .. | .. | .. | .. |
| 9, Registration .. | 7 | .. | .. | .. | .. | .. | .. | .. |
| 31, Education .. | 30 | 1,08 | 68 | 1,41 | 50 | 1,47 | 55 | 1,27 |
| 32, Medical .. | 25 | 1,36 | 40 | 1,60 | 21 | 1,40 | 5 | 1,51 |
| 33, Public Health .. | 84 | 86 | 18 | 65 | 25 | 65 | 32 | 68 |
| 34, Agriculture .. | 4 | 36 | .. | 61 | .. | 50 | .. | 56 |
| 35, Industries .. | 1 | .. | 2 | .. | 2 | .. | 2 | .. |
| 41, Civil Works .. | 1,31 | 2,35 | 40 | 2,47 | 37 | 2,38 | 21 | 3,07 |
| Total .. | 2,97 | 7,52 | 1,91 | 8,36 | 2,02 | 8,16 | 1,67 | 8,56 |

260. The expenditure incurred by the High Commissioner is on account of leave and deputation salaries, sterling overseas pay, etc. The increases in the revised estimate of the current year and the budget estimate of next year as compared with the budget estimate of the current year are due mainly to greater expenditure on account of " Leave and Deputation Salaries " and " Superannuation Allowances and Pensions."

## 52-A, Capital outlay on Forests—not charged to Revenue

*(Transferred)*

| Major head | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| 52-A, Capital Outlay on Forests .. .. | 2,23 | 3,15 | 2,93 | 2,98 |
| *Deduct*—Amount transferred to the head "8-A, Forest Capital Outlay charged to Revenue .. | —2,23 | .. | —2,93 | —2,98 |
| | .. | 3,15 | .. | .. |

261. The head "8-A, Forest Capital Outlay charged to Revenue" has been opened to record transactions of a capital nature in accordance with the decision to classify, with effect from the financial year 1925-26, all expenditure in the Forest Department under "Revenue" and "Capital." All forest expenditure of a capital nature is to be brought to account, in the first instance, under the major head "52-A, Capital Outlay on Forests not charged to Revenue," such portion as it may be decided to finance from revenue being transferred at the end of the year to the new major head "8-A, Forest Capital Outlay charged to Revenue." When the current year's budget was framed it was intended to meet the entire expenditure under this head from loan funds. The Government of India have, however, laid down certain general principles which are to be followed in debiting capital expenditure to heads outside the Revenue account. In accordance with these principles the entire expenditure provided for in the budget under this head will have to be met from Revenue. It is therefore necessary to transfer the provision to the head "8-A" and the sanction of the Legislative Council to this course is being applied for separately. There are no forest works to be financed from loan funds during the ensuing year. The amount provided under this head has been reduced to *nil* as it will be transferred to "8-A, Forest Capital Outlay charged to Revenue."

262. The decrease in the revised estimate as compared with the sanctioned estimate is due to (*a*) the curtailment of the purchase of the logging equipment for the Engineering Branch, (*b*) the postponement of the work of blasting rocks in the Tapti River, and (*c*) savings in the cost of the working plans establishment in the Southern Circle.

The ensuing year's budget exceeds the current year's revised estimate by 5. This slight increase calls for no remark.

## 55, Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to revenue

*Expenditure (Reserved)*

263. The proxision of funds for capital expenditure on irrigation works for which capital accounts are kept is made under the head "55." The capital expenditure on these works may be defrayed from general revenues of the year or from the Famine Insurance Grants or from sources outside the revenues of the year, such as loans, accumulated balances of the previous years, etc. ; but the major head "55" is intended to include only expenditure incurred from sources outside the revenues of the year, and for this reason provisions made from ordinary revenues of the year or from the Famine Insurance Grants are to be deducted in lump from the gross provision under this head and shown under a separate head "16," the residue representing the amount provided from sources outside the revenues.

264. The budget and revised estimates for the current year, with the actuals for the last year, and the budget estimate for the ensuing year are shown below :—

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| *Lloyd Barrage and Canals Construction* | | | | |
| Gross Expenditure (including interest charges) .. .. .. | 1,89,73 | 2,51,48 | 2,41,67 | 2,74,43 |
| *Deduct*—Credit on account of the adjustment of half the cost of the Assistant Revenue Officer, Lloyd Barrage and Canals Construction, and his establishment by debit to "5-Land Revenue" .. .. | .... | .... | .... | —20 |
| Lump deduction for probable savings. | .... | —25,00 | .... | —25,00 |
| Net provision for Lloyd Barrage and Canals Construction .. .. | 1,89,73 | 2,26,48 | 2,41,67 | 2,49,23 |
| *Deduct*—Amount to be transferred to the head "14-Interest" on account of interest on capital outlay met from Refund of Customs Duty .. | .... | .... | —11 | —11 |
| *Deduct*—Amount financed from Famine Insurance Grants .. | —10,00 | —10,00 | —10,00 | .... |
| *Deduct*—Amount financed from ordinary revenues .. .. | .... | .... | .... | —10,00 |
| Total, Lloyd Barrage and Canals Construction not charged to revenue .. | 1,79,73 | 2,16,48 | 2,31,56 | 2,39,12 |
| Works other than the Lloyd Barrage and Canals Construction in Sind and Deccan and Gujarat .. | 27,46 | 19,42 | 18,92 | 22,31 |
| Total amount not charged to revenue. | 2,07,19 | 2,35,90 | 2,50,48 | 2,61,43 |
| Lump provision for regrant of lapses (1927-28) .. .. .. | .... | 15 | 5 | 12 |
| *Deduct*—Probable lapses (1928-29) .. | .... | —15 | —5 | —12 |
| Grand Total .. | 2,07,19 | 2,35,90 | 2,50,48 | 2,61,43 |

265. In connection with the Lloyd Barrage and Canals Construction project a separate Note is printed hereunder in which the revised estimate for the current year and the budget estimate for the ensuing year for that project have been compared with the budget estimate for the current year and the variations have been

fully explained in detail. That note describes also the progress of expenditure on the project to date as well as the works proposed to be carried out in the ensuing year, and full details thereof have been given in Appendix D to that note.

266. So far as other works in Sind and Deccan are concerned, the revised estimate for the current year shows a decrease of 50. There would have been a total saving of 1,06 over the budget estimate, on account of less expenditure than anticipated on the Nira Valley Development and Nira Right Bank Canal projects, but a saving of 56 has been absorbed by pensionary charges provided in the revised estimate according to the revised rules, and there has been a net saving of 50 only which accounts for the decrease in the revised estimate.

267. The budget estimate of 22,31 for the ensuing year for capital expenditure on works other than the Lloyd Barrage and Canals Construction shows an increase of 2,89 over the current year's budget estimate for those works. A portion (1,21) of this increase is due to the provision for 'pensionary charges' required to be made in the next year's budget under this head for the first time, as already explained in the note under the head "15" and the balance of the excess is mainly due to increased provision made for the Nira Right Bank Canal on account of the accelerated progress on works in connection with branches and distributaries of the canal in the Malsiras Division and the provision made for the two new drainage schemes which have been fully explained in the list of new items of expenditure under this head. The provisions made for works worth mentioning and included in the abovementioned budget estimate of 22,31 are as follows :—

| | Works outlay Rs. (in thousands) |
|---|---|
| (1) Providing regulating gates to Karias *ex* Begari Canal, miles 31 to 76 .. .. .. | 60 |
| (2) Remodelling Ghar Kadhan and its branches *ex* Fuleli Canal .. .. .. .. | 35 |
| (3) Excavating certain cuts along the Nara Supply Channel .. .. .. .. | 99 |
| (4) Manjri drainage scheme under the Mutha Right Bank Canal .. .. .. .. | 25 |
| (5) Nimbgaon-Shirdi drainage scheme under the Godavari Left Bank Canal .. .. .. | 15 |
| (6) Nira Valley Development project .. .. | 4,00 |
| (7) Nira Right Bank Canal project .. .. | 9,68 |
| | 16,02 |

The balance of the provision (6,29) is made up of the provision of 53 for certain small works and reserves with Government for unforeseen requirements, 4,55 for establishment and tools and plant charges provided at percentage rates of 24 and 3 per cent. on the cost of " Works " and 1,21 for pensionary charges.

# NOTE ON THE BUDGET FOR THE LLOYD BARRAGE AND CANALS CONSTRUCTION SCHEME FOR THE YEAR 1928-29

## I—Introduction

268. As must be generally known now the scheme has been designed to provide an *assured* supply of water for cultivation in Sind, as this province is mainly dependent on canals for the supply of water for agricultural purposes. In normal years out of the total cultivation done 90 per cent. is irrigated. There are several large canals in existence, but excepting one or two they carry their supplies during the inundation season only, and consequently suffer very badly when the inundation is low or below the average. Each year is proving—if proof were needed at this date—the urgent necessity for an assured and well regulated supply. Every one knows the inundation of 1927 was a poor one. In the first place, the river rose in July only; the timely rains proved of some benefit in most places, but again at the critical time at the end of the kharif season when water is most needed, the scarcity of water became pronounced. The Lloyd Barrage and Canals Scheme has been designed to give an assured and *perennial* supply to the three main Canals (*viz.:* Rohri Canal, North-Western Perennial Canal and Dadu Canal) and an assured kharif supply to the Rice Canal and the Khairpur State Feeders (East and West). The scheme will also bring under cultivation an additional area of about 33 lakhs of acres. It consists of a barrage across the Indus about 3 miles below the gorge at Sukkur, with three canals taking off on the right bank and four off the left bank of the river each with a separate head regulator. The right bank system comprises the North-Western Perennial Canal, the Rice Canal and the Dadu Canal, while the left bank one comprises the great Rohri Canal, a new supply channel to feed the Eastern Nara River and the canals taking off from it, and two *high* level canals for irrigating lands in the Khairpur State. The barrage will, under scientific control, give the necessary supply to each canal, no matter how low the natural level of water in the river may be. All the canals taken together will command some 7½ millions of acres and enable 5½ million acres of crops to be irrigated annually. The total length of main canals and branches is nearly 1,600 miles and that of the distributaries 3,700 miles. The sanctioned project estimate of the scheme amounts to Rs. 1,835 lakhs, including direct and indirect charges.

The scheme, which received the approval of the Secretary of State in April 1923, was passed by the Bombay Legislative Council in June 1923, and construction commenced in July 1923. The progress since made on the work of each section up to the end of March 1927 has already been published in a press note issued in July 1927, and it is summarised below :—

## II—Progress of Work to end of 1926-27

### *The Barrage and Regulators*

269. The acquisition of all land for the barrage works has been completed. The question of the transfer of Military lands in which the Sukkur quarries are situated and a few small patches in the Right Bank Township, etc., also owned by the Military Department, remains to be settled. It is believed the case is under correspondence between the Military and Civil Departments of the Government of India, and that the land will eventually be transferred to the Revenue Department free of charge. No funds have been provided for the purpose, and if it is eventually decided that the Civil Department should pay the Military Department for these lands, funds will have to be asked for for transfer to the latter department. The case has been under correspondence for the past four years, and it has never so far been suggested by the local Military authorities that the Barrage Scheme should pay for this land, which has been lying unused for Military purposes for years past.

*Residential Buildings.*—All bungalows and quarters sanctioned by Government in 1924-25 for the Right and Left Bank Townships were completed and occupied before the end of March 1926, while the second batch of buildings for each township sanctioned in 1925-26 were nearly completed by March 1927.

Cooly-lines to accommodate 1,080 men were completed in 1925-26 and more for another 1,200 men had been nearly completed by March 1927.

By the same date all medical arrangements in both townships and all the quarries had been completed and brought into full operation. There is a well equipped hospital with beds for 34 in-patients in the Right Bank Township, while there are dispensaries in the Left Bank Township and at Rohri quarry, and first-aid dressing stations at the Kohistan and Sukkur quarries.

*Water Supply.*—Independent water supply schemes, with tube wells near the river as their source of supply, have been installed in the Townships on each bank and were nearly completed, with their distributing mains and connections, by the end of March 1927. A satisfactory supply has been obtained in each case.

For the Kohistan and Sukkur quarries, arrangements have been made to obtain water supply from the mains of the North-Western Railway; while for Rohri quarry the supply is carried by train from the Left Bank tube well, as the local supply at all these quarries is unsatisfactory.

*Power Supply.*—As far as possible all plant and machinery employed on the works is driven by electric power and all lighting is done by electricity for generating which a power house, with complete transmission system, was erected and completed in 1925-26. The supply of electric current was started in January 1925 and has been in operation ever since that date with very satisfactory results. Power is generated by Diesel alternator sets at 6,600 volts 3phase 50 period current transmitted at this pressure over both banks of the river (by submarine cable across the river) to suitable points in the works areas and there broken down to 400 volts at which pressure it is supplied to the various machines. All works areas, blockyards, lime burning grounds, mortar mills, etc., and cofferdams are lighted electrically, as work is carried on night and day during the cold weather season. The roads in the townships and all bungalows and quarters are also lighted with electricity and the higher class of residential quarters provided with electric fans.

*Plant and Machinery.*—Practically all plant and machinery required for the completion of the works was ordered before the end of 1926-27, and the great bulk of it even earlier. It was erected and put into full operation during the past working season of 1926-27 for work in the river, or on the shore.

At the end of March 1927 the fleet consisted of the following vessels :—

(*a*) 2 steam suction dredgers, each complete with 1,000 feet of 20 inches floating pipe line, one terminal pontoon, one anchor pontoon and one jetting pontoon built in the United Kingdom. Dredgers were towed to Karachi and erected at Sukkur.

(*b*) 1 steam paddle tug "Kalabagh" purchased (second hand) from the North-Western Railway in India.

(*c*) 2 steam paddle tugs "Courageous" and "Tenacity" purchased (new) in the United Kingdom and steamed to Sukkur.

(*d*) 4 motor launches built in India.

(*e*) 1 heave-up boat built in India and erected at Sukkur.

(*f*) 12 steel barges of 100 tons capacity purchased (new) in India and erected at Sukkur.

(*g*) 9 pile driver pontoons built in India and erected at Sukkur.

(*h*) 11 pumping pontoons built in the United Kingdom and erected at Sukkur.

(*i*) 4 pontoons for 10 ton electric cranes built in the United Kingdom and erected at Sukkur.

(*j*) 2 pontoons for 25 ton electric cranes built in the United Kingdom and erected at Sukkur.

(*k*) 1 iron barge (small) bought (second hand) from the North-Western Railway.

(*l*) 4 country boats built at Sukkur.

(*m*) 3 jolly boats built in India.

(*n*) 18 steel barged of 100 tons capacity.
(*o*) 6 pontoons for pile-drivers.
} Built in the United Kingdom and now under erection at Sukkur.

Every completed unit of the fleet was kept fully employed during the past working season, and the further barges and pontoons now under erection will be taken into use as soon as completed.

*Railways.*—By the end of the year 33 miles of broad gauge (5′-6″) railway were completed and the whole length was working to its full capacity during the past season. A further seven miles of sidings will be laid as materials are received, and this will complete all requirements for the whole work. The materials for all these lines were purchased either second hand from the North-Western Railway, or new in India. This railway system serves all quarries and all works areas for conveying all materials, such as stone, sand, lime, etc., for the works, and all iron work and machinery, received by the North-Western Railway, direct to the point of the works where required—the sidings running right into the cofferdams as needed.

About 650,000 ton miles of traffic was handled during the past year, and this will increase greatly in the current year 1927-28. There are 10 locomotives and 548 wagons of all kinds, which are kept fully employed, and more will be needed. Nearly all this rolling stock was purchased second hand from the North-Western Railway. Feeder lines and distributaries are made of 2′ gauge purchased new in India. There are altogether 17 miles of this track in use on both banks in the works areas, the cofferdams and the quarries. There are 650 tip wagons, two parafin locos and one steam loco in full use on the track.

All plant for the block moulding yard, quarries and mortar grinding plants on shore, and all floating pile drivers, cranes, pumping plants, etc., for use in the cofferdams were completed and put into full use during the past working season and have proved satisfactory. Further plant required for the next season is under erection and will be brought into use as soon as ready.

The bulk of the plant for the stone dressing shop was erected and put to full use during the year, and the remainder is now being received and will shortly be in commission.

*Workshops.*—The engineering and woodworking shops and the foundery were kept very fully employed throughout the year carrying out repairs and making new gear for the works.

*Wharves.*—The large wharves 600′ long on each bank of the river, required for loading barges with materials from the shore, were completed during the year, and have proved invaluable during the past working season.

*Quarries.*—The three quarries have been working at full pressure throughout the year in accumulating a reserve of stone and in meeting the demands of the works. They will continue to be fully worked until the completion of the whole Barrage.

Before the end of the year 1926-27 all preliminary and service works had been completed, so that all arrangements were ready to start and carry on the permanent works in the river which were started in September 1926.

*Permanent Works.*—During the past working season (September 1926 to June 1927), the following permanent works were undertaken and all work up to river flood level was successfully completed during the season.

*On the Right Bank*

(*a*) The upstream river wing wall 200′ long joining on to guide bank.

(*b*) The head regulator of the North-Western Perennial Canal with 6 spans of 25′ clear opening.

(*c*) Connecting river wall between North-Western Perennial and Central Rice Canal regulator 136′ long.

(*d*) Central Rice Canal regulator with 13 spans of 25′ clear opening.

(*e*) Connecting river wall between Central Rice Canal and South-Eastern Perennial Canal regulators 258′ long.

*On the Left Bank*

(*a*) Upstream river wall 200′ long joining on to guide bank.

(*b*) Head regulator of Eastern Nara Supply Channel with 16 spans of 25′ clear opening.

(*c*) Connecting river wall between Eastern Nara regulator and Khairpur Feeder East regulator 82′ long.

(*d*) Khairpur Feeder East regulator with 2 spans of 25′ clear opening.

(*e*) Connecting wall between Khairpur Feeder East and Rohri Canal regulators 115′ long.

(*f*) Rohri Canal head regulator with 12 spans of 25′ clear opening.

(*g*) Connecting wall between Rohri Canal and Khairpur Feeder West regulator (part) about 50′ long.

All masonry in the floors, upstream pavements, cills, piers, abutments, connecting walls and wing walls up to R. L. 198·0, *i.e.*, at flood level, have been completed except for a portion of the paving of the downstream floors of the regulators which can be exposed and completed at any time without difficulty. All the permanent steel sheet piling used for water tight compartments below the floors was driven before or during the progress of the masonry.

All this work as well as the excavation of the foundations for the same in the river bed was done inside great cofferdams formed of walls of interlocked steel sheet piling 40′ long driven into the river bed, and supported inside against water pressure by a sloping bank of earth and sand deposited by dredger from the spoil dredged out of the foundation excavation. The cofferdam on the left bank was 1,700′ long and varied in width from 200′ to 900′, enclosing an area of 19 acres, which was completely dewatered when the river level was about 15 feet above foundation level, and kept clear of water for five months while excavation and masonry work was completed.

The right bank cofferdam was 1,350′ long varying in width from 200′ to 600′ and enclosed an area of about 13 acres which was similarly dewatered. All steel piling for these cofferdams was driven by floating pile drivers. There was about 1,700 tons of steel in the left bank cofferdams and 1,600 tons in the right bank cofferdams.

After completion of the work in the cofferdams the piling was withdrawn by 10 ton and 25 ton floating electric derrick cranes carrying the pile extractor gear with steam hammers. The withdrawal of the piling was completed in less than one month during full flood level in the river.

The permanent steel piling curtains in the regulators, floors and aprons were all driven by land pile drivers (the floating units were converted for the purpose) running on tracks laid in the foundation excavation. The quantity of piling thus driven was 1,800 tons on the left bank and 1,270 tons on the right bank.

The quantity of excavation done was :—

| | Left Bank | Right Bank |
|---|---|---|
| By dredger .. | 1,357,000 C.ft. | 400,000 C.ft. |
| By hand .. | 2,850,000 C.ft. | 2,280,000 C.ft. |
| Total .. | 4,207,000 C.ft. | 2,680,000 C.ft. |

The quantity of stone masonry and concrete laid was :—

| | |
|---|---|
| Left Bank .. .. | 1,650,000 C.ft. |
| Right Bank .. .. | 1,182,000 C.ft. |
| Total .. | 2,832,000 C.ft |

Three floating pumping sets were used in each cofferdam for dewatering them. Each set consisted of three 8″ centrifugal electrically driven pumps. The inflow of water was much less than anticipated and it was seldom necessary to work more than 3 pumps at a time in each cofferdam during the low water season. In May when the river rose 3 feet, it was necessary to use 6 pumps in the left bank cofferdam. During the busiest part of the season as much as 40,000 c.ft. of masonry was laid per day in the two cofferdams, and the whole quantity of 2,832,000 c.ft. was completed in less than 5 months. The contract was placed during the year 1926-27 for the supply of the steel gates, gearing and the cast iron cills and grooves for all the head regulators, and the c.i. cills and lower lengths of all c.i. grooves were built into the masonry piers of the regulators built in the past season as the work proceeded.

*Rohri Canal and Khairpur Feeders*

Survey and designing of main canal and its branches, with a few exceptions where modifications in alignments were found necessary while drafting the estimates, were mostly completed.

*Land.*—Almost all land required in British territory for canals and branches has been acquired. The Khairpur State authorities have permitted the carrying on of the excavation work in their territory though they have not as yet formally handed over the land.

*Regulators and Bridges.*—For the construction of cross regulators and bridges about 30 lakhs of burnt bricks were manufactured at Kandiaro.

*Buildings.*—The following buildings were completed up to end of 1926-27 :—

2 Residential bungalows for the Chief Engineer, Lloyd Barrage and Canals Construction, and the Superintending Engineer, Rohri Canal Circle.
2 Residential bungalows for the 2 Executive Engineers at Nawabshah.
1 Residential bungalow for the Executive Engineer at Hyderabad.
10 First Class Inspection Bungalows.
5 Second Class Inspection Bungalows.
18 Sub-Divisional Officers' Rest Houses.

*Earthwork.*—In Division No.1 a pair of 20 Bucyrus machines completed nearly 13 miles of Khairpur Feeder East and the total earthwork excavated was 402·96 lakhs cubic feet (311·81 lakhs cubic feet on Khairpur Feeder and 91·15 lakhs cubic feet on the main canal). These excavators have been transferred to other places.

The pair of 320 Bucyrus steam excavators excavated 7·03 miles of the head portion of the main canal, the total excavation being 796·13 lakhs cubic feet.

The other pair of class 300 Ruston machines worked in the length of the main canal from mile 52 to 64. The total length excavated was 10·2 miles and the quantity excavated 749·74 lakhs cubic feet. This was done at a total cost of Rs. 6,89,681 which works out to a rate of Rs. 9 per 1,000 cubic feet. These machines were then transferred to other divisions.

Six 30-B type Bucyrus diesel machines arrived and their erection was started.

In Division No. 5 the Class 20 Bucyrus steam machine had excavated 140·24 lakhs cubic feet of Hyderabad Branch and Escape No. 3. The other two machines of the same type, which were received in July 1926, excavated about 65 lakhs cubic feet on the main canal.

Besides the above work done by machines, about a mile of the main canal in the first section and 20½ lakhs cubic feet of earthwork in Rohri Canal No. 5 Division was done by hand.

*Eastern Nara System*

*Supply Channel.*—During 1926-27 a short length of this channel was excavated by dredger, but owing partly to the heavy cost of dredging and partly to the short season, during which the dredger would be available and able to work in the channel, it was decided to abandon the use of the dredger in its spare time for this work and to do it by dragline excavators. These excavators have been received from other Divisions and have started work.

*Containing Banks and Flood Diversion Banks.*—These banks on the right and left banks of the Nara respectively had made the following progress :—

Further 14 miles were completed above Jamrao Canal Weir on both sides, *i.e.*, 28 miles in all. Between Jamrao Canal Head and Makhi Weir the banks were completed on the right bank only and 12 sluices remained to be constructed.

Estimates for the Flood Diversion Banks on the Left Bank for (1) Makhi Weir to Khipro Weir and (2) from Khipro Weir to Thar Weir were sanctioned and works started.

An inspection path was completed along the Nara and is being maintained.

*Buildings.*—Buildings at miles 67 and 94 of the Nara, *i.e.*, at Tajal and Khevari were completed and those at Januji, Sunharo and Saidu were taken in hand. With the completion of the latter the building programme of the Nara Supply Division will be completed.

"*Sangs*".—The question of wastage of water through *Sangs* (depressions) above Jamrao Head and of providing an escape sluice over some of the *Sangs* is still under consideration and the necessary investigations are being made.

*Khipro Canal.*—The work of Khipro Canal *ex* Eastern Nara which was started in 1925-26 made good progress and nearly half of it was completed.

Excavation of the Samarjo Branch *ex* the Khipro Canal was started and about 75 per cent. completed.

Projects for the distributaries and minors *ex* the Khipro Canal and Samarjo Branch were prepared and the estimates have since been sanctioned.

*Thar Canal.*—The work of the Sufi and Hiral distributaries was started during the year.

*Mithrao.*—The earthwork of Nabisar Branch *ex* Mithrao was started on 1st June 1926 by two 30-B dragline excavators and good progress has been made. Preparation of the project for the Naokot Branch and its distributaries was taken in hand.

*Right Bank Canals System*

The preliminary work was all completed. Land required for the main canals and branches in the British territory has been acquired. Land plans and statements for the land required in the Nasirabad Tahsil were sent to the Political Agent. Progress has also been made in the acquisition of land for distributaries.

Designs of some bridges were prepared.

Buildings at the headquarters of the Executive Engineers, Khirtar Head and Khirtar Tail Divisions, were completed and good progress was made on the Inspection Bungalows at Ruk and Jahanshah.

*Earthwork.*—The progress of earthwork was as follows (from commencement to end of 1926-27) :—

North-Western Perennial Canal was excavated in a length of 16 miles, *i.e.*, 835 lakhs cubic feet.

Rice Canal 1237 lakhs cubic feet by machines and 95 lakhs cubic feet by manual labour.

Dadu Canal 444 lakhs cubic feet by machines and 593 lakhs cubic feet by manual labour.

Warah Branch 264·60 lakhs cubic feet by machines.

Johi Branch 99·89 lakhs cubic feet by machines.

Shahdadkot Branch 94·80 lakhs cubic feet by machines.

Ratodero Branch 18·06 lakhs cubic feet by machines.

Besides the above some work on some minors and distributaries was started by manual labour.

III.—Progress of Works in 1927-28

*Barrage*

270. The superstructure of the canal head regulators, started during 1926-27, has been carried up to R.L. 198, *i.e.*, above flood level; the remaining superstructure (including the masonry arches for the road and gate bridges to take the structure up to finished level, *i.e.*, about R.L. 212 to 215) has been taken in hand in the current year.

In addition the following items are also being done:—

*On the Left Bank*

The floor and superstructure up to flood level of the following structures are taken in hand:—

(*a*) The head regulator of the Khairpur Feeder West with 2 spans of 25′ clear span;

(*b*) Connecting river walls to Rohri Canal regulator and to Barrage abutments;

(*c*) Land and river abutments of Barrage and the first 7 spans (scouring sluices) of the Barrage;

(*d*) Downstream river wing wall of Barrage connecting to downstream Left Guide Bank.

*On the Right Bank*

The floor and superstructure up to flood level of the following structures are taken in hand:—

(*a*) Head regulator of the Dadu Canal with 3 spans of 25′ clear opening;

(*b*) Connecting river walls to Rice Canal and Barrage abutment;

(*c*) Land and river abutments of Barrage and the first five spans (scouring sluices) of the Barrage;

(*d*) Downstream river wing wall of Barrage connecting to downstream Right Guide Bank.

The above work involves the construction and removal of cofferdams and sumps as already stated. The cofferdams were constructed as soon as the river was sufficiently low, and it is hoped to complete this programme up to flood level and remove the cofferdams by the end of May 1928.

*Buildings.*—The remaining residential quarters and cooly lines required on each bank of the river have been started during the year.

*Rohri Canal and Khairpur Feeders*

Survey and designs have been mostly completed during the year.

*Land.*—Acquisition of land so far as present programme goes is nearly finished and the land acquired has been paid for in full except land for water-courses, drainage works and boundary roads which will be demarcated as soon as requirements are settled.

*Bridges and Regulators.*—Designs and estimates for regulators and bridges are being prepared in the Central Designs Division, and as soon as these are ready, contracts will be entered into and works started. The work of two bridges across the main canal and 6 bridges across Naulakhi and Mehrabpur Branches will be taken in hand at the end of the year. Work of road bridges on Hyderabad and Hala Branches and Escape No. III will be started in this year (1927-28).

*Buildings.*—Two inspection bungalows, five rest houses and two sub-divisional offices, which are in progress, will be completed.

*Earthwork.*—In Division No. 1, two 320 Bucyrus and one Class 30-B Diesel machines are working. In Division No. 2, two Class 300 Ruston excavators have commenced excavating the main canal. Two 30-B excavators have commenced work on distributaries. About Rs. 60,000 worth of earthwork will be done by manual labour on distributaries and minors.

In Division No. 3, three 30-B Diesel machines have commenced work of Alibahar Branch and Dad Branch. This work, it is hoped, will be completed during the year. The dressing work is being done departmentally side by side with the excavation. Excavation of some channels is being done by manual labour.

In Division No. 5, one 20-B and two 50-B machines have started excavation of the main canal and Nasir Branch respectively. Two 30-B machines continue work on the main canal and one No. 20 ("Aquarius") after completing work on Escape, has started work on the main Rohri canal in conjunction with another Class 20 machine (Indra). Two D-2 type machines are nearing erection and will commence work on distributaries.

*Eastern Nara System*

*Supply Channel.*—Land has been acquired in a certain length for the new Eastern Nara Head and the dragline machines now erected have started the cutting of the channel (380′ wide) towards the existing Eastern Nara Supply Channel.

*Containing Banks and Flood Diversion Banks.*—The Flood Diversion and Containing Banks on both sides of the Nara will be completed in a further length of 14 miles, thus completing 42 miles in all above Jamrao Head.

Containing banks (on the Right Bank) from Jamrao Weir to Makhi Weir have been completed in all respects and the work of the Flood Diversion banks (on the Left Bank) from Makhi Weir to Khipro Weir is in full swing.

*Buildings.*—Buildings will be nearly completed along the Eastern Nara.

*Cuts.*—The excavation of cuts Nos. 9 and 10 to the Eastern Nara has been recently commenced and work of the value of about Rs. 50,000 will be done in the current year. Half the cost of these two cuts is to be borne by the Lloyd Barrage and Canals Construction scheme and the balance will be debited to the existing canals dependent on the Eastern Nara.

*Khipro Canal.*—The new Khipro Canal will have been excavated in a length of 30 miles out of 49·37 miles, its total length, and the excavation of the Samarjo Branch has been completed. Earthwork of certain distributaries *ex* Khipro Canal and Samarjo Branch has been started and the acquisition of land for all

distributaries completed. The manufacture of bricks for constructing certain bridges over the Khipro Canal and Samarjo Branch has been started.

*Thar Canal.*—The work of the Sufi and Hiral distributaries is in full swing. Estimates for remodelling the Hiral canal system have been sanctioned and those for distributaries *ex* Thar Canal are ready.

*Mithrao.*—The projects for the Naokot Branch and its distributaries and for the new cut and improvements to the Mithrao Canal have been almost completed and the excavation of the Naokot Branch will be started by excavators as soon as the Nabisar Branch is completed.

Information for drawing up a project for the Jamrao Canal improvements has been collected and the preparation of the project will be taken in hand. The project for the distributries and minors *ex* the Nabisar Branch is ready and the excavation of 2 distributaries will be completed during the year. Also the preparation of the project for distributaries *ex* Mithrao will be taken up.

The work of constructing regulators and bridges over the Nabisar Branch is being put in hand and the necessary land is being acquired for distributaries.

The amount of earthwork done on the Left Bank System compared with the total quantity to be done is given in the following table :—

| Circle | Total quantity to be done | Quantity of work done during 1927-28 up to end of September 1927 | Total done from commencement up to end of September 1927 |
|---|---|---|---|
| | Crores Cft. | Crores Cft. | Crores Cft. |
| Rohri Canal Circle .. .. .. .. | 145·00 | 6·56 | 30·00 |
| Eastern Nara Circle .. .. .. .. | 119·20 | 2·50 | 13·00 |
| Total Left Bank System .. | 264·20 | 9·06 | 43·00 |

*Right Bank System*

Land acquisition for main canals and branches is mostly completed and that for distributaries is in progress.

The preparation of detailed plans and estimates for bridges and regulators is being continued and some bridges are started. The work of the railway diversion and railway bridges at Arain Road is started and will be completed. Work is also started on the following regulators:—

(1) Regulator over Warah Branch.
(2) Regulator at mile 12 Shahdadkot Branch.
(3) Regulator at mile 6 Ratodero Branch.

The buildings programme in the Western Head and Khirtar Head Divisions will be completed. Progress on other buildings is continued.

The amount of earthwork done on the Right Bank System compared with the total quantity to be done is given in the following table :—

| Circle | Total quantity to be done | Quantity of work done during 1927-28 up to end of September 1927 | Total done from commencement upto end of September 1927 |
|---|---|---|---|
| | Crores Cft. | Crores Cft. | Crores Cft. |
| North Western Circle .. .. .. .. | 71·20 | 1·93 | 19·26 |
| Western Circle .. .. .. .. .. | 129·30 | 7·59 | 26·42 |
| Total Right Bank System .. | 200·50 | 9·52 | 45·68 |

*Manchar Drainage Scheme*

A new Division to deal with the work of the Manchar Drainage Scheme has been opened during the year and the staff therefor is being organized. Up

to the end of the year only preliminary work of collecting information and acquiring land and of preparation of estimates will be done.

## IV.—Work proposed for 1928-29

### *Barrage and Regulators*

271. The programme of work for the year will consist of the following :—

(*a*) The completion of work in and the removal of the cofferdams on both right and left banks made during the previous year for the construction of the remaining regulators and the floor of the Barrage Scouring Sluices ;

(*b*) The completion of the superstructure of the Barrage scouring sluice spans on either bank, *i.e.*, 7 spans on the left bank and 5 spans on the right bank;

(*c*) The construction of fresh cofferdams for floor masonry and steel pile curtains for all the spans, with complete paving, concrete blocks in apron and stone pitching in talus for one span (the remainder being finished after March 1929) ;

(*e*) The manufacture of all concrete blocks for the following year's work;

(*f*) The completion of the downstream guide banks with their apron and pitching;

(*g*) Possibly the starting of the divide walls if time and conditions permit. No funds have been, however, provided for this work. If it is possible to do it, it will be done either from savings from other items or by reappropriations of grants ;

(*h*) Funds have been provided to purchase all the permanent steel sheet piling which would be needed if 18 spans of the Barrage were undertaken during the year on one side of the river in addition to 9 spans on the other side.

There is a remote possibility that it may prove possible to undertake this increase of 50 per cent. on the programme and should this prove possible it is necessary that the piling should be ready at the site. If the work is not done during the year, then the piling will be needed in any case the following year.

### *Rohri Canal Circle*

The survey and designs having been completed, the construction will be in full swing. The bridges started in 1927-28 will be completed. Regulators and other bridges will be put in hand.

The construction of buildings will be continued.

The excavation of the main canal and branches, distributaries, minors and escapes will continue by machinery and manual labour.

### *Eastern Nara System*

*Supply Channel.*—Provision has been made for the acquisition of further land for the Nara channel cut to enable the excavation of the channel to proceed by dragline excavators and also for the working of the machines on the cut.

*Containing Banks and Flood Diversion Banks.*—The banks along both sides of the Nara will be constructed in a further length of 14 miles, thus completing 56 miles length.

Earthwork of cuts 9 and 10 will be carried to completion with a further expenditure of about Rs. 1¾ lakhs half of which will be debited to the existing canals dependent on the Nara.

Survey of *dhunds* and *Sangs* for escape sluices will be undertaken and completed. Earthwork of banks from Makhi weir and Khipro weir will be in full swing and that of the banks from Khipro weir to Farash will be put in hand.

*Khipro Canal.*—Work of bridges and regulators on the Khipro Canal and Samarjo Branch will be started. It is hoped the Khipro Canal will be completed and the distributaries *ex* the Khipro Canal and the Samarjo Branch will also be nearly completed.

*Thar Canal.*—The earthwork of Sufi and Hiral distributaries will be completed and a beginning made with remodelling the Chhorwah and the Khejrari

Branch. Arrangements will be made to collect materials for the additions and alterations to the Thar Canal Head Regulator and the bridges on the canal.

*Right Bank System*

Surveys will be carried out for the preparation of detailed plans and estimates for the remaining branches and distributaries.

Land acquisition in the North-Western Circle will be completed and that in the Western Circle will be proceeded with in connection with the distributaries and minors. Work started on the regulators at the following places will be in progress :—

(1) Regulator at Warah Branch.
(2) Regulator at mile 12 Shahdadkot Branch.
(3) Regulator at mile 6 Ratodero Branch.

Other regulators will be started at miles 27, 35, 40 and 50 of the Khirtar Branch. Provision has been made for the regulator gates to be obtained from abroad.

Two syphons for crossing the Sind Wah and Monger Wah under the North-Western Perennial Canal will be started.

Bridges will be started at the following places :—

(1) Three Railway bridges at Ruk;
(2) Three Road bridges at Bagarji;
(3) Two Road bridges at Ruk;
(4) One Road bridge at Arain;
(5) One Road bridge on Shahdadkot Branch;
(6) One Road bridge on Ratodero Branch;
(7) Four Village road bridges on Khirtar Branch;
(8) Two Village road bridges on Shahdadkot Branch.

Estimates for more bridges and regulators will be prepared, and some gates for regulators in Western Circle will be obtained from abroad.

*Buildings.*—The buildings in progress will be completed.

*Earthwork.*—Earthwork on the North-Western Perennial Canal, Khirtar Branch and Ratodero Branch will be continued and considerable progress is expected on it.

*Manchar Drainage Scheme*

Work on this item started during 1927-28 will be proceeded with. Probably it will be possible to prepare the working estimates for the Flood Protective Bund and the Drain, etc.

## V—Accounts

*Receipts*

272. The scheme is classed under the head "55". This head is an expenditure head and there is as yet no regular revenue to be budgeted for. Certain miscellaneous receipts are, however, recorded against the capital account. There is no regular source of these receipts; and they are chiefly derived from the following :—

(1) Sale of tender forms;
(2) Sale of trees, fruit and grass, etc.;
(3) Sale of unserviceable stores.

In the current year such receipts will be about Rs. 35,000 and during the next year they are estimated to be Rs. 30,000.

*Expenditure*

The expenditure includes works-charges (including cost of land, and special land acquisition and survey establishment and other establishment charged to works), salaries of officers and establishment, ordinary and special tools and plant, and the charges on account of reserve of stock, cost of spare parts of dragline excavators and the expenditure on the quarries all accounted for under the minor head "Suspense". The expenditure also includes the cost of rectangulation survey and the interest charges.

*Figures of Expenditure*

| | | Actual, 1926-27 | Budget, 1927-28 | Revised, 1927-28 | Budget estimate, 1928-29 |
|---|---|---|---|---|---|
| | | In thousands of rupees | | | |
| (1) Figures excluding interest charges, | | 1,62,16 | 1,92,24 | 2,06,72 | 2,02,78 |
| (2) Interest charges | Met from Capital. | 17,57 | 24,24 | 24,84 | 36,34 |
| | Met from F.I. grant. | 10,00 | 10,00 | 10,00 | .... |
| | Met from ordinary revenues. | .... | .... | .... | 10,00 |
| | Met by debit to "14—Interest." | .... | .... | 11 | 11 |
| | Total .. | 1,89,73 | 2,26,48 | 2,41,67 | 2,49,23 |

273. Taking the figures exclusive of interest charges, the increase of 14,48 in the revised estimate as compared with the budget estimate for 1927-28 is partly due to increased expenditure on "Works" and under "Suspense," and partly to the necessity of making a provision of 4,29 in the revised estimate for "Pensionary charges" according to the revised rules explained elsewhere. The increases under "Works" and "Suspense" are mainly due to the following reasons :—

*Works*—

(*i*) Greater progress than anticipated on works in the Lloyd Barrage Circle.

(*ii*) Greater part of the work done on the head regulators in the last year has been paid for during the current year.

(*iii*) The cost of the arch centres and cills and grooves for the regulators, which was provided for in the last year's budget, will be paid for during the current year for which no provision was made in this year's demands as it was expected at the time of preparing the budgets that they would be paid for during the year 1926-27.

(*iv*) Some works, *e.g.*, downstream left guide bank, pitching the upstream side of the first apron of the regulators, are proposed to be done during the current year for which no provision was made in the budget.

(*v*) The cost of constructing and maintaining cofferdams was heavier than what was provided in the budget.

(*vi*) Construction of 3rd batch of 30 coolie lines, the necessity for which was felt long after the preparation of schedules of demands for 1927-28

(*vii*) Revised requirements of plant in the Power Supply Division.

*Suspense*—

(*i*) Transfer of the total upto date expenditure in the Quarries Division from "Works" to "Suspense" for the purpose of capital block account which is classified under "IV—Suspense."

(*ii*) Revised requirements of spares, etc., for dragline excavators the cost of which is in the first instance debited to the head "Suspense" before they are issued for works.

(*iii*) Additional funds required for the composite concrete blocks which are being manufactured for the head regulators and Barrage works and are not likely to be issued before the close of the current financial year. They will be used after April 1928 and their cost charged to "Works" after that date.

The increase of 10,54 in the budget estimate for the ensuing year as compared with the budget estimate for the current is partly due to the necessity of making provision for "Pensionary charges" and partly to the fact that greater progress is contemplated under the heads :—

(1) Barrage and head regulators ;
(2) Bridges and regulators across canals ;
(3) Earthwork.

(1) The work on the barrage and regulators is now well started and as their further programme has been made out, it is very likely that a large outlay will be made on the works in 1928-29.

(2) Hitherto the Central Designs Division has been engaged on the preparation of designs and estimates for the bridges and regulators. As these have now been prepared for a number of structures, it is expected that progress on this item will also be considerable.

(3) *Earthwork.*—All the machines required (for some time to come at least) have been received and all except six are in operation. Valuable experience has also been gained of their working, and therefore the work in future will be smoother and with less interruptions. As further progress has also been made in the preparation of estimates, it is expected that the expenditure on earthwork will also be heavier.

274. The amount of the budget estimate for 1928-29 is made up as under:—

| | |
|---|---|
| I—Works .. .. .. .. .. .. | 1,86,18 |
| *Deduct*-Credit on account of the adjustment of half the cost of the Assistant Revenue Officer and his establishment by debit to '5—Land Revenue' | —20 |
| Lump deduction for probable savings .. .. .. .. | —25,00 |
| Net provision for I—Works .. .. .. .. | 1,60,98 |
| II—Establishment .. .. .. .. .. | 34,47 |
| III—Tools and Plant .. .. .. .. .. | 1,41 |
| IV—Suspense .. .. .. .. .. .. | 1,92 |
| Pensionary charges .. .. .. .. .. | 4,00 |
| .. | 2,02,78 |
| *Add*—Interest charges .. .. .. .. .. | 46,45 |
| Total .. | 2,49,23 |

The expenditure on works is sub-divided into the following sub-heads. The figures for each circle and division under these heads are given in Appendix C:—

| | Rs. (Thousands) |
|---|---|
| A. Preliminary Expenses .. .. .. .. .. | 40 |
| B. Land .. .. .. .. .. .. | 1,96 |
| C. Works .. .. .. .. .. .. | 54,24 |
| D. Regulators .. .. .. .. .. .. | 10,34 |
| E. Falls .. .. .. .. .. .. | 1,20 |
| F. Cross Drainage Works .. .. .. .. .. | 50 |
| G. Bridges .. .. .. .. .. .. | 13,08 |
| H. Escapes .. .. .. .. .. .. | 2,66 |
| K. Buildings .. .. .. .. .. .. | 3,97 |
| L. Earthwork .. .. .. .. .. .. | 57,25 |
| M. Plantation .. .. .. .. .. .. | 28 |
| O. Miscellaneous .. .. .. .. .. | 80 |
| P. Maintenance .. .. .. .. .. .. | 2,20 |
| Minor Branches .. .. .. .. .. .. | 4,78 |
| Distributaries .. .. .. .. .. .. | 21,99 |
| Drainage and Protective Works .. .. .. .. | 31 |
| Special Tools and Plant .. .. .. .. .. | 4,90 |
| Rectangulation .. .. .. .. .. .. | 5,32 |
| Total .. | 1,86,18 |
| *Deduct*—Credit on account of the adjustment of half the cost of the Assistant Revenue Officer L. B. & C. C. & his establishment by debit to "5—Land Revenue" .. .. .. .. | —20 |
| Lump deduction for probable savings .. .. .. .. | —25,00 |
| Net Total for I—Works .. | 1,60,98 |

*A—Preliminary expenses and B—Land.*—No explanation for works under these heads is considered necessary.

*C—Works.*—This includes provision for work to be done on the main barrage and canal head regulators which has been already explained in Section IV above.

*D—Regulators, G—Bridges.*—As stated previously a number of estimates and designs for these structures are now ready, work will be started on many of them. Provision has been made for about 2 lakhs of rupees for the gates and accessories to be obtained from abroad.

*E—Falls, F—Cross Drainage Works, H—Escapes.*—The provision under these sub-heads is comparatively small and no particular explanation is necessary.

*K—Buildings.*—It will be noticed that under this head the provision this year is only about Rs. 4 lakhs. The details will appear in Appendix D. The building programme is approaching completion.

*L—Earthwork.*—No provision has been made for any new dragline machines, but only for the spares for the machines working at present which are 42 in number. The provision for spares amounts to about 8 lakhs of rupees. The rest of the provision will be spent on running expenses of the dragline machines and some earthwork to be done by manual labour on canals, and on the banks along the Eastern Nara river.

*Special Tools and Plant.*—The particulars of the plant and machinery are given in a separate statement which accompanies. They include small provisions for railway track, waggons, electric locos, spares for pile drivers, pumps, cills and grooves for Barrage gates, steel sheet piles, gates for cross regulators and spares for draglines.

*Establishment.*—The provision for establishment includes that required for a new Division, *viz.*, the Rohri Canal No. 4 Division, which is proposed to be opened and for some more sub-divisions in the existing divisions required on account of expansion of works. The details appear in Appendix E.

*Ordinary Tools and Plant.*—The provision under this head is small and needs no particular explanation. It provides for the ordinary tools and plant required for works in general.

*Suspense.*—Under this head provision is made for the probable *net* expenditure on account of reserve of stock, spares of draglines and expenditure on the quarries.

# APPENDIX "A"

## LLOYD BARRAGE AND CANALS CONSTRUCTION

*General Abstract of Budget Estimate for the year 1928-29*

| Circle | Actuals, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| I—WORKS | Rs. | Rs. | Rs. | Rs. |
| *Lloyd Barrage Circle* | | | | |
| Works in progress .. .. | 43,14,363 | 39,90,900 | 69,97,460 | 33,56,700 |
| Works not commenced .. .. | | | | 29,01,900 |
| Total, Lloyd Barrage Circle .. | 43,14,363 | 39,90,900 | 69,97,460 | 62,58,600 |
| *North Western Circle* | | | | |
| Works in progress .. .. | 11,68,207 | 21,45,000 | 18,25,000 | 10,94,600 |
| Works not commenced .. .. | | | | 8,41,100 |
| Total, North Western Circle .. | 11,68,207 | 21,45,000 | 18,25,000 | 19,35,700 |
| *Eastern Nara Circle* | | | | |
| Works in progress .. .. | 5,08,002 | 10,41,600 | 12,44,760 | 9,92,400 |
| Works not commenced .. .. | | | | 7,93,000 |
| Total, Eastern Nara Circle .. | 5,08,002 | 10,41,600 | 12,44,760 | 17,85,400 |
| *Rohri Canal Circle* | | | | |
| Works in progress .. .. | 31,49,242 | 2,89,000 | 30,10,500 | 24,80,700 |
| Works not commenced .. .. | | | | 21,38,300 |
| Total, Rohri Canal Circle .. | 31,49,242 | 32,89,000 | 30,10,500 | 46,19,000 |
| *Western Circle* | | | | |
| Works in progress .. .. | 25,88,415 | 43,51,500 | 30,59,920 | 25,66,939 |
| Works not commenced .. .. | | | | 9,05,361 |
| Total, Western Circle .. | 25,88,415 | 43,51,500 | 30,59,920 | 34,72,300 |
| *Central Designs Division* | | | | |
| Works in progress .. .. | 1,876 | .... | 26,260 | 11,000 |
| Works not commenced .. .. | | | | .... |
| Total, Central Designs Division .. | 1,876 | .... | 26,260 | 11,000 |
| *Draglines Division* | | | | |
| Works in progress .. .. | 8,139 | .... | .... | 4,000 |
| Works not commenced .. .. | | | | .... |
| Total, Draglines Division .. | 8,139 | .... | .... | 4,000 |
| *Add*—For rectangulation, sub-rectangulation and levelling, etc., to be carried out by the Government of India, Survey Department and Revenue Surveyor— | | | | |
| Works in progress .. .. | 1,53,162 | 5,15,000 | 3,24,100 | 3,73,000 |
| Works not commenced .. .. | | | | 1,59,000 |
| Total .. | 1,53,162 | 5,15,000 | 3,24,100 | 5,32,000 |
| Total, I—Works .. | 1,18,91,406 | 1,53,33,000 | 1,64,88,000 | 1,86,18,000 |
| *Deduct*—Credit on account of the adjustment of half the cost of the Assistant Revenue Officer, L. B.&C.C., and his establishment by debit to "5—Land Revenue" .. .. | .... | .... | .... | —20,000 |
| Lump deduction for probable savings .. | .... | .... | .... | —25,00,000 |
| Net Total, I—Works .. | 1,18,91,406 | 1,53,33,000 | 1,64,88,000 | 1,60,98,000 |
| II—ESTABLISHMENT .. | 28,18,312 | 30,79,000 | 30,66,000 | 34,47,000 |
| PENSIONARY CHARGES .. | 3,94,563 | .... | 4,29,000 | 4,00,000 |

## APPENDIX "A"—*concluded*

| Circle | Actuals, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate 1928-29 |
|---|---|---|---|---|
| III.—TOOLS AND PLANT | Rs. | Rs. | Rs. | Rs. |
| Lloyd Barrage Circle .. .. | 5,64,994 | 5,15,500 | 89,325 | 74,200 |
| North Western Circle .. .. | 10,882 | 11,000 | 8,400 | 8,900 |
| Eastern Nara Circle .. .. | 14,067 | 16,500 | 11,300 | 11,000 |
| Rohri Canal Circle .. .. | 19,017 | 18,000 | 15,450 | 16,000 |
| Western Circle .. .. | 27,796 | 53,000 | 43,825 | 25,500 |
| Central Designs Division .. .. | 1,388 | 2,000 | 1,500 | 400 |
| Draglines Division .. .. | 4,107 | .... | 5,000 | 5,000 |
| Sind Roads Division .. .. | .... | .... | 1,200 | .... |
| Total, Tools and Plant .. | 6,42,251 | 6,16,000 | 1,77,000 | 1,41,000 |
| IV.—SUSPENSE .. .. | 5,11,229 | 1,96,000 | 5,12,000 | 1,92,000 |
| Less receipts on Capital Account .. | —41,960 | .... | .... | .... |
| Total .. | 1,62,15,801 | 1,92,24,000 | 2,06,72,000 | 2,02,78,000 |
| *Add*—Interest charges— | | | | |
| To be met from Capital .. .. | 17,56,909 | 24,24,000 | 24,84,000 | 36,34,000 |
| To be met from Famine Insurance Grant .. .. .. | 10,00,000 | 10,00,000 | 10,00,000 | .... |
| To be met from ordinary revenues .. | .... | .... | .... | 10,00,000 |
| To be transferred to "14—Interest". | .... | .... | 11,000 | 11,000 |
| Grand Total .. | 1,89,72,710 | 2,26,48,000 | 2,41,67,000 | 2,49,23,000 |

# APPENDIX "B"

## LLOYD BARRAGE AND CANALS CONSTRUCTION

*Abstract of Charges to be incurred in India and in England during 1928-29*

| In India or in England | I—Works | II—Establishment | III—Tools and Plant | Pensionary charges | IV—Suspense | Interest charges | Total |
|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| In India (*a*) .. | 1,53,09,940 | 32,96,700 | 1,41,000 | 4,00,000 | —5,08,067* | 46,45,000 | 2,32,84,573 |
| In England at the rate of Rs. 13⅓ per £. | 7,88,060 | 1,50,300 | .. | .. | 7,00,067 | .. | 16,38,427 |
| Total .. | 1,60,98,000 | 34,47,000 | 1,41,000 | 4,00,000 | 1,92,000 | 46,45,000 | 2,49,23,000 |
| (*a*) Provision for Customs duty on imported stores and Tools and Plant included in the above grant for expenditure in India is as shown below. | | | | | | | |
| Customs duty .. | 99,190 | .... | .. | .. | 54,623 | .. | 1,53,813 |

*This represents balance of recoveries for depreciation and of expenditure on spares issued for use after meeting the actual expenditure in India under this minor head as under :—

| | Rs. |
|---|---|
| Customs duty on imported materials .. | 54,623 |
| Expenditure in India .. | 1,45,045 |
| Total expenditure .. | 1,99,668 |
| *Deduct*—Recoveries .. .. | —7,07,735 |
| Balance of recoveries ... | —5,08,067 |

APPENDIX

LLOYD BARRAGE AND

*Summary of Budget Estimate for "I—Works" for*

| Circle or Division | A Preliminary expenses | B Land | C Works | D Regulators | E Falls | F Cross Drainage Works | G Bridges | H Escapes | K Buildings |
|---|---|---|---|---|---|---|---|---|---|
| 1. Right Works Division .. .. | .. | .. | 23,48,792 | .. | .. | .. | .. | .. | 58,857 |
| 2. Left Works Division .. .. | .. | .. | 28,97,936 | .. | .. | .. | .. | .. | 35,000 |
| 3. Quarries Division .. .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 4. Power Supply Division .. .. | .. | .. | 3,810 | .. | .. | .. | .. | .. | 5,115 |
| 5. Stores Division .. .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 6. Communications Division .. .. | .. | .. | 1,63,950 | .. | .. | .. | .. | .. | .. |
| 7. Nara Cut Division .. .. | 5,000 | 90,000 | .. | .. | .. | .. | .. | .. | .. |
| Total for Lloyd Barrage Circle .. | 5,000 | 90,000 | 54,14,488 | .. | .. | .. | .. | .. | 98,972 |
| 8. Western Head Division .. .. | .. | .. | .. | 1,00,000 | .. | 50,000 | 4,66,400 | .. | .. |
| 9. Khirtar Head Division .. .. | .. | .. | .. | 45,000 | .. | .. | 18,300 | .. | .. |
| 10. Khirtar Tail Division .. .. | .. | 30,000 | .. | 30,000 | .. | .. | 30,000 | .. | 43,000 |
| Total, North-Western Circle .. | .. | 30,000 | .. | 1,75,000 | .. | 50,000 | 5,14,700 | .. | 43,000 |
| 12. Puran Dhoro Division .. .. | .. | 12,000 | 10,000 | 40,000 | .. | .. | 40,000 | 5,000 | .. |
| 13. Thar Canal Division .. .. | .. | .. | .. | 20,000 | .. | .. | 20,000 | .. | .. |
| 14. Nara Supply Division .. | 1,000 | 2,000 | .. | .. | .. | .. | .. | .. | 12,000 |
| 15. Mithrao Remodelling Division .. | 14,000 | 31,000 | .. | 98,000 | .. | .. | 90,000 | .. | .. |
| Total, Eastern Nara Circle .. | 15,000 | 45,000 | 10,000 | 1,58,000 | .. | .. | 1,50,000 | 5,000 | 12,000 |
| 16. Rohri Canal No. I Division .. | 1,000 | .. | .. | 5,000 | .. | .. | 89,000 | .. | 57,400 |
| 17. Rohri Canal No. II Division .. | 1,000 | .. | .. | 1,90,000 | .. | .. | 80,000 | 1,31,000 | 5,900 |
| 18. Rohri Canal No. III Division .. | .. | .. | .. | .. | 60,000 | .. | 29,000 | 90,000 | 7,500 |
| 19. Rohri Canal No. V Division .. | .. | .. | .. | 1,67,000 | .. | .. | 1,31,000 | 40,000 | 44,000 |
| Total, Rohri Canal Circle .. | 2,000 | .. | .. | 3,62,000 | 60,000 | .. | 3,29,000 | 2,61,000 | 1,14,800 |
| 20. Warah Branch Division .. .. | 1,100 | 1,000 | .. | 56,900 | .. | .. | 70,000 | .. | 88,200 |
| 21. Rice Canals Division .. .. | .. | 11,000 | .. | 95,000 | 60,000 | .. | 1,50,000 | .. | 7,700 |
| 22. Northern Dadu Canal Division .. | .. | .. | .. | 1,00,000 | .. | .. | 60,000 | .. | .. |
| 23. Southern Dadu Canal Division .. | 2,000 | 17,000 | .. | 37,000 | .. | .. | 34,000 | .. | 18,000 |
| 24. Manchar Drainage Division .. | 15,000 | 1,500 | .. | 50,000 | .. | .. | .. | .. | 14,600 |
| Total, Western Circle .. | 18,100 | 30,500 | .. | 3,38,900 | 60,000 | .. | 3,14,000 | .. | 1,28,500 |
| 25. Central Designs Division .. .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 26. Draglines Division .. .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 27. *Add* for rectangulation, sub-rectangulation and levelling, etc., to be carried out by the Government of India, Survey Department and the Revenue Surveyor. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Grand Total .. | 40,100 | 1,95,500 | 54,24,488 | 10,33,900 | 1,20,000 | 50,000 | 13,07,700 | 2,66,000 | 3,97,272 |
| *Deduct*—Audit on account of adjustment of half the cost of the Assistant Revenue Officer and his establishment by debit to "5—Land Revenue". .. .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Lump deduction for probable savings .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| Net Total .. | .. | .. | .. | .. | | .. | .. | .. | .. |

"C"

CANALS CONSTRUCTION

*Lloyd Barrage and Canals Construction for 1928-29*

| L<br>Earthwork | M<br>Plantation | O<br>Miscellaneous | P<br>Maintenance | Minor branches | Distributaries | Drainage and Protective Works | Special Tools and Plant | Total | Remarks |
|---|---|---|---|---|---|---|---|---|---|
| .. | .. | 5,000 | 80,000 | .. | .. | .. | —4,392 | 24,88,257 | (*a*) The gross provision for cost of Special Tools and Plant amounts to Rs. 9,60,540 and after deducting Rs. 7,16,900 on account of depreciation the net expenditure during the year 1928-29 will be Rs. 2,43,640. |
| .. | .. | .. | 15,000 | .. | .. | .. | —65,936 | 28,82,000 | |
| .. | .. | .. | .. | .. | .. | .. | .. | .... | |
| .. | .. | .. | 6,000 | .. | .. | .. | 3,19,668 | 3,34,593 | |
| .. | .. | .. | .. | .. | .. | .. | .. | .... | |
| .. | .. | .. | .. | .. | .. | .. | —5,700 | 1,58,250 | |
| 3,00,000 | .. | 500 | .. | .. | .. | .. | .. | 3,95,500 | Rs. 6,42,034 out of the gross provision, represents cost of stores to be obtained from abroad and the rest is the expenditure on stores to be obtained in India. |
| 3,00,000 | .. | 5,500 | 1,01,000 | .. | .. | .. | 2,43,640 (*a*) | 62,58,600 | The amount of Rs. 9,60,540 is debitable to the following sub-heads :—<br>"C—Works" .. .. 4,16,072<br>"Special Tools and Plant" .. 5,44,468<br>9,60,540 |
| 4,50,000 | .. | 5,700 | 10,900 | .. | .. | .. | .. | 10,83,000 | |
| 22,000 | 1,350 | 4,050 | 2,200 | .. | 3,35,800 | .. | .. | 4,28,700 | |
| 1,20,000 | 2,000 | 10,000 | 7,000 | .. | 1,50,000 | 2,000 | .. | 4,24,000 | |
| 5,92,000 | 3,350 | 19,750 | 20,100 | .. | 4,85,800 | 2,000 | .. | 19,35,700 | |
| 6,04,542 | 4,600 | 2,600 | 18,000 | .. | .. | .. | 33,958 | 7,70,700 | (*b*) Represents the cost of stores to be obtained from abroad. The whole amount is chargeable to "L—Earthwork." |
| 1,61,000 | 200 | 500 | 500 | .. | .. | .. | .. | 2,02,200 | |
| 1,82,000 | 2,500 | 7,000 | 21,000 | .. | .. | .. | .. | 2,27,500 | |
| 3,21,307 | 8,000 | 10,000 | 4,000 | .. | .. | .. | 8,693 | 5,85,000 | |
| 12,68,849 | 15,300 | 20,100 | 43,500 | .. | .. | .. | 42,651 (*b*) | 17,85,400 | |
| 7,21,000 | .. | 1,000 | 3,500 | 88,400 | 2,08,000 | .. | .. | 11,74,300 | |
| 5,81,500 | 2,000 | 2,000 | 9,000 | 30,000 | 4,18,000 | .. | .. | 14,50,400 | |
| 2,86,500 | .. | 2,000 | 6,600 | 1,75,000 | 2,04,000 | 500 | .. | 8,61,100 | |
| 5,69,000 | 2,000 | 2,800 | 7,400 | .. | 1,70,000 | .. | .. | 11,33,200 | |
| 21,58,000 | 4,000 | 7,800 | 26,500 | 2,93,400 | 10,00,000 | 500 | .. | 46,19,000 | |
| 3,45,000 | 2,000 | 3,800 | 3,500 | .. | 1,10,000 | .. | 23,100 | 7,04,600 | (*c*) The whole of this amount represents the cost of stores to be obtained from abroad. Of this Rs. 1,90,161 is chargeable to "D—Regulators" and Rs. 10,000 is chargeable to "L—Earthwork." |
| 6,00,000 | 2,500 | 7,500 | 5,167 | 1,85,000 | 1,70,000 | .. | 1,09,333 | 14,03,200 | |
| 2,00,000 | .. | 7,272 | 5,000 | .. | 1,50,000 | 28,000 | 57,728 | 6,08,000 | |
| 1,36,000 | 1,000 | 4,000 | 8,000 | .. | 2,83,000 | .. | 10,000 | 5,50,000 | |
| 1,25,000 | .. | .. | 400 | .. | .. | .. | .. | 2,06,500 | |
| 14,06,000 | 5,500 | 22,572 | 22,067 | 1,85,000 | 7,13,000 | 28,000 | 2,00,161 (*c*) | 34,72,300 | |
| .. | .. | 4,000 | 7,000 | .. | .. | .. | .. | 11,000 | |
| .. | .. | .. | .. | .. | .. | .. | 4,000 (*d*) | 4,000 | (*d*) Represents the cost of stores to be obtained in India and is debitable to "L—Earthwork," provided under Rohri Canal (main line) in Appendix D.<br>The gross provision under this head is 10,000 and after deducting depreciation, *viz.*, Rs. 6,000, the net provision comes to Rs. 4,000. |
| .. | .. | .. | .. | .. | .. | .. | .. | 5,32,000 | |
| 57,24,849 | 28,150 | 79,722 | 2,20,167 | 4,78,400 | 21,98,800 | 30,500 | 4,90,452 (*e*) | 1,86,18,000 | (*e*) Gross provision=12,13,352 and after deducting total depreciation, *viz.*, Rs. 7,22,900, the net provision comes to Rs. 4,90,452. |
| .. | .. | .. | .. | .. | .. | .. | .. | — 20,000 | |
| .. | .. | .. | .. | .. | .. | .. | .. | — 25,00,000 | |
| .. | .. | .. | .. | .. | .. | .. | .. | 1,60,98,000 | |

*Note* :—Out of the gross amount of Rs. 12,13,352 for Special Tools and Plant as stated at (*e*) above the provision made for foreign stores comes to Rs. 8,84,846 as shown below :—

| — | Lloyd Barrage Circle | North Western Circle | Eastern Nara Circle | Rohri Canal Circle | Western Circle | Central Designs Division | Drag-lines Division | Total |
|---|---|---|---|---|---|---|---|---|
| Expenditure in England .. | Rs.<br>5,48,108 | Rs.<br>.... | Rs.<br>41,866 | Rs.<br>.... | Rs.<br>1,95,686 | Rs.<br>.... | Rs.<br>.. | Rs.<br>7,85,660 |
| Customs Duty .. .. | 93,930 | .... | 785 | .... | 4,475 | .... | .. | 99,190 |
| Total .. | 6,42,038 | .... | 42,651 | .... | 2,00,161 | .... | .. | 8,84,850 |

| Main Head | Item No. | Sub-head and name of work | Amount provided for in the Revised Recapitulation | Amount of sanctioned detailed working estimate |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 4(a) |
| | | BARRAGE INCLUDING CANAL HEAD REGULATORS | Rs. | Rs. |
| | | *A—Preliminary* | | |
| Barrage including Canal Head Regulators. I-Works. | 1 | Preliminary Expenses .. .. .. | 5,00,000 | (a) 13,908 |
| | | *B—Land* | | |
| | 2 | Land on Sukkur side .. .. .. | 5,00,000 | (a) 4,37,526 |
| | 3 | Land on Rohri side .. .. .. | 10,00,000 | 2,41,891 |
| | | Total B—Land .. | 15,00,000 | 6,79,417 |
| | | *C—Works* | | |
| | | *(Permanent Works)* | | |
| | | *I—Main Barrage* | | |
| | 4 | Excavation .. .. .. .. | 3,26,524 | |
| | 5 | Driving piles .. .. .. .. | 83,858 | |
| | 6 | Cross piling .. .. .. .. | 1,58,038 | |
| | 7 | Land abutments including foundations .. .. | 1,04,493 | |
| | 8 | Floor under abutments and wing walls .. .. | 1,23,809 | |
| | 9 | Floor under Right Bank scouring sluices .. .. | 4,33,556 | |
| | 10 | Floor under Barrage proper .. .. .. | 35,00,482 | |
| | 11 | Floor under Left Bank scouring sluices .. .. | 5,72,882 | (a) Detailed estimates not yet sanctioned. They are being checked in the Chief Engineer's Office. |
| | 12 | Superstructure for end abutments and wing walls .. | 77,454 | |
| | 13 | Superstructure for Barrage proper .. .. | 20,41,277 | |
| | 14 | Centering .. .. .. .. | 2,60,926 | |
| | 15 | Barrage gates .. .. .. .. | 60,88,333 | |
| | 16 | Crane Track .. .. .. .. | 22,074 | |
| | 17 | Cranes .. .. .. .. | 23,505 | |
| | 18 | Motor trollies .. .. .. .. | 24,485 | |
| | 19 | Lights .. .. .. .. .. | 39,176 | |
| | | *II—Regulators* | | |
| | | *Regulators on the Left Bank* | | |
| | | *(i) Items common (not provided for separately) to all regulators on the Left Bank—* | | |
| | 20 | Excavation .. .. .. .. | 89,117 | 17,742 |
| | 21 | Driving Piles .. .. .. .. | 24,693 | (a) Detailed estimates have recently been sanctioned by Government. |
| | | Carried over .. | .... | .... |

D

*Canals Construction*

| Outlay | | Budget for 1928-29 | | | Item No. | Remarks |
|---|---|---|---|---|---|---|
| Actual to end of 1926-27 | Probable during 1927-28 | Works in progress | Works not commenced | Total | | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Rs. | Rs. | Rs. | Rs. | Rs. | | |
| 13,639 | —800 | .... | .... | .... | 1 | On this head saving has been ascertained and it will be transferred to other heads. |
| 4,52,507 | 5,000 | .... | .... | .... | 2 | On the provision for this item saving is expected which is proposed to be transferred to other items. |
| 2,28,094 | 2,000 | .... | .... | .... | 3 | |
| 6,80,601 | 7,000 | .... | .... | .... | | |
| .... | 2,64,000 | 5,67,000 | .... | 5,67,000 | 4 | (*b*) |
| .... | 34,000 | 45,000 | .... | 45,000 | 5 | |
| .... | .... | .... | .... | .... | 6 | |
| .... | 45,500 | 1,00,100 | .... | 1,00,100 | 7 | (*b*) |
| .... | 97,000 | 27,600 | .... | 27,600 | 8 | (*b*) |
| .... | 3,20,000 | 2,62,000 | .... | 2,62,000 | 9 | (*b*) |
| .... | 2,06,000 | .... | 16,37,000 | *16,37,000 | 10 | *Includes provision for steel sheet piling shown under special Tools and Plant in Appendix 'C' as detailed below :— Rs. Cost of stores .. 1,88,857 Customs duty .. 47,215 Total .. 2,36,072 |
| .... | 4,49,500 | 3,76,000 | .... | 3,76,000 | 11 | (*b*) |
| .... | .... | .... | 1,30,900 | 1,30,900 | 12 | (*b*) |
| .... | .... | .... | 6,76,500 | 6,76,500 | 13 | |
| .... | .... | .... | 3,53,000 | 3,53,000 | 14 | (*b*) |
| .... | 28,000 | 1,80,000 | .... | †1,80,000 | 15 | †Includes provision for Cills and Grooves shown under special Tools and Plant in Appendix 'C' as detailed below :— Rs. Cost of stores .. 1,44,000 Customs duty .. 36,000 Total .. 1,80,000 |
| .... | .... | .... | .... | .... | 16 | |
| .... | .... | .... | .... | .... | 17 | |
| .... | .... | .... | .... | .... | 18 | |
| .... | .... | .... | .... | .... | 19 | |
| 16,810 | 11,000 | .... | .... | .... | 20 | (*a*) |
| .... | 6,000 | .... | .... | .... | 21 | |
| .... | .... | .... | .... | .... | | |

| Main Head | Item No. | Sub-head and name of work | Amount provided for in the Revised Recapitulation | Amount of sanctioned detailed working estimate |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 4(a) |
| | | | Rs. | Rs. |
| | | Brought forward .. | .... | .... |
| Barrage including Canal Head Regulators. I-Works —*contd.* | 22 | Cost of cross piles .. .. .. | 6,311 | (a) Detailed estimates have recently been sanctioned by Government. |
| | 23 | Centering of arches .. .. .. | 13,277 | |
| | | *(ii) Khairpur west Canal head Regulator—* | | |
| | 24 | Floor .. .. .. .. .. | 79,903 | 7,13,377* |
| | 25 | Superstructure .. .. .. .. | 1,28,172 | 2,59,522† |
| | 26 | Electric motors .. .. .. .. | 1,274 | .... |
| | | *(iii) Rohri Canal head Regulator—* | | |
| | 27 | Floor .. .. .. .. .. | 2,89,584 | *.... |
| | 28 | Superstructure .. .. .. .. | 5,76,185 | 1,79,913† |
| | 29 | Electric motors .. .. .. .. | 6,368 | .... |
| | | *(iv) Khairpur East Canal Head Regulator—* | | |
| | 30 | Floor .. .. .. .. .. | 79,903 | *.... |
| | 31 | Superstructure .. .. .. .. | 1,28,172 | 2,51,781† |
| | 32 | Electric motors .. .. .. .. | 1,274 | .... |
| | | *(v) Eastern Nara Head Regulator—* | | |
| | 33 | Floor .. .. .. .. .. | 3,40,769 | *.... |
| | 34 | Superstructure .. .. .. .. | 6,87,227 | 17,88,614† |
| | 35 | Electric motors .. .. .. .. | 7,645 | .... |
| | | *(vi) Other Items on the Left Bank—* | | |
| | 36 | Connecting walls between the regulators .. .. | 2,04,874 | 2,46,617 |
| | 37 | Sloping wing wall at end .. .. .. | 76,400 | 1,39,294 |
| | 38 | Left Divide wall .. .. .. .. | 3,09,840 | .... |
| | | *Regulators on the Right Bank* | | |
| | | *(i) Items Common (Not Provided for separately) to all Regulators on the Right Bank—* | | |
| | 39 | Excavation .. .. .. .. | 69,190 | 2,22,656 |
| | 40 | Driving piles .. .. .. .. | 20,591 | 4,03,954 |
| | 41 | Cost of cross piles .. .. .. | 6,302 | .... |
| | 42 | Centering of arches .. .. .. | 9,699 | .... |
| | | *(ii) South Eastern Perennial Canal Head Regulators—* | | |
| | 43 | Floor .. .. .. .. .. | 1,31,200 | 1,18,710 |
| | 44 | Superstructure .. .. .. .. | 2,38,948 | 2,23,903† |
| | 45 | Electric motors .. .. .. .. | 2,545 | .... |
| | | *(iii) Central Rice Canal Head Regulator—* | | |
| | 46 | Floor .. .. .. .. .. | 2,89,447 | 3,73,585 |
| | 47 | Superstructure .. .. .. .. | 5,75,574 | 6,97,554† |
| | 48 | Electric motors .. .. .. .. | 6,363 | .... |
| | | *(iv) North Western Perennial Canal Head Regulator—* | | |
| | 49 | Floor .. .. .. .. .. | 1,56,854 | 1,81,041 |
| | 50 | Superstructure .. .. .. .. | 2,94,412 | 3,28,147† |
| | 51 | Electric motors .. .. .. .. | 3,818 | .... |
| | | *(v) Other Items on the Right Bank—* | | |
| | 52 | Connecting wall between regulators .. .. | 2,34,242 | 1,81,207 |
| | 53 | Sloping wing wall at the end .. .. | 76,388 | 61,875 |
| | 54 | Right Divide wall .. .. .. | 2,29,724 | .... |
| | | Carried over .. | .... | .... |

D—*contd.*

| Outlay | | Budget for 1928-29 | | | Item No. | Remarks |
|---|---|---|---|---|---|---|
| Actual to end of 1926-27 | Probable during 1927-28 | Works in progress | Works not commenced | Total | | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Rs. | Rs. | Rs. | Rs. | Rs. | | |
| .... | .... | .... | .... | .... | | |
| .... | .... | .... | .... | .... | 22 | |
| .... | 40,000 | 7,000 | .... | 7,000 | 23 | (*b*) |
| 7,12,107 | 56,600 | 11,250 | .... | 11,250 | 24 | (*a*) & (*b*) |
| .... | 13,125 | 83,600 | .... | 83,600 | 25 | *Sanctioned estimate for permanent piling for all regulators. |
| .... | .... | .... | .... | .... | 26 | |
| .... | 3,24,000 | .... | .... | .... | 27 | †(*b*) The detailed estimates for the regulators on the Right and Left Banks have recently been sanctioned by Government. |
| 1,55,864 | 1,52,350 | 1,10,000 | .... | 1,10,000 | 28 | |
| .... | .... | .... | .... | .... | 29 | |
| .... | 54,000 | .... | .... | .... | 30 | |
| 33,259 | 25,391 | 26,400 | .... | 26,400 | 31 | (*b*) |
| .... | .... | .... | .... | .... | 32 | |
| .... | 4,32,000 | .... | .... | .... | 33 | (*b*) |
| 2,36,862 | 2,03,134 | 1,45,200 | .... | 1,45,200 | 34 | (*b*) |
| .... | .... | .... | .... | .... | 35 | |
| 20,687 | 1,06,000 | 17,600 | .... | 17,600 | 36 | |
| 18,400 | .... | 1,700 | .... | 1,700 | 37 | |
| .... | 33,000 | .... | .... | .... | 38 | |
| 2,64,724‡ | 1,39,000 | .... | .... | .... | 39 | (*a*) & (*b*) |
| .... | 21,000 | .... | .... | .... | 40 | ‡This represents expenditure on all regulators on Right Bank, as no separate account for each head regulator has been maintained |
| .... | .... | .... | .... | .... | 41 | |
| .... | 4,500 | .... | 6,500 | 6,500 | 42 | (*b*) |
| .... | 88,000 | 22,000 | .... | 22,000 | 43 | |
| .... | 36,000 | 68,200 | .... | 68,200 | 44 | |
| .... | .... | .... | .... | .... | 45 | |
| .... | 1,97,000 | .... | .... | .... | 46 | (*b*) |
| .... | 2,36,000 | .... | .... | .... | 47 | (*b*) |
| .... | .... | .... | .... | .... | 48 | |
| .... | 1,22,000 | .... | .... | .... | 49 | (*b*) |
| .... | 1,51,000 | .... | .... | .... | 50 | (*b*) |
| .... | .... | .... | .... | .... | 51 | |
| .... | 1,33,000 | .... | .... | .... | 52 | |
| .... | 62,000 | .... | .... | .... | 53 | |
| .... | 29,500 | .... | .... | .... | 54 | |
| .... | .... | .... | .... | .... | | |

| Main Head | Item No. | Sub-head and name of work | Amount provided for in the Revised Recapitulation | Amount of sanctioned detailed working estimate |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 4(*a*) |
| | | | Rs. | Rs. |
| | | Brought forward .. | .... | .... |
| | | *III—Guide Banks* | | |
| | | *Guide Bank on the Left Bank* | | |
| Barrage including Canal Head Regulators. I—Works —*contd.* | 55 | Bank work above and below Barrage .. .. | 62,755 | 54,347 |
| | 56 | Cutting Do. do. .. .. | 6,186 | .... |
| | 57 | Pitching Do. do. .. .. | 60,225 | 46,884 |
| | 58 | Stone Chips Do. do. .. .. | 5,620 | .... |
| | 59 | Apron .. Do. do. .. .. | 1,54,682 | .... |
| | 60 | Concrete blocks below Barrage .. .. | 5,375 | .... |
| | | *Guide Banks on the Right Bank including Bunder Wall* | | |
| | 61 | Bank work above and below Barrage .. .. | 46,706 | 51,183 |
| | 62 | Cutting Do. do .. .. | 3,585 | |
| | 63 | Pitching Do. do. .. .. | 32,376 | |
| | 64 | Stone Chips Do. do. .. .. | 2,824 | .... |
| | 65 | Apron Do. do. .. .. | 78,669 | .... |
| | 66 | Concrete Blocks Do. do. .. .. | 5,605 | .... |
| | 67 | Raising Bunder Wall and constructing retaining wall.. | 39,235 | 7,176 |
| | | *Service Works* | | |
| | 68 | Railways .. .. .. .. | 6,33,020 | 3,85,212 |
| | 69 | Service Roads and Bunds .. .. .. | 55,650 | 21,168 |
| | 70 | Water supply .. .. .. .. | 1,30,200 | 1,86,403 |
| | 71 | Alignment towers .. .. .. .. | 42,000 | 12,811 |
| | 72 | Pile driving and withdrawing .. .. .. | 1,99,147 | .... |
| | 73 | Wharves .. .. .. .. | 42,420 | 1,76,221 |
| | 74 | Cofferdams .. .. .. .. | 50,400 | 3,61,908 |
| | 75 | Pumping .. .. .. .. | 17,31,000 | .... |
| | 76 | Stores Depot .. .. .. .. | 59,850 | .... |
| | 77 | Carriage of Stores .. .. .. .. | 3,07,650 | 23,402 |
| | 78 | Lighting and fans .. .. .. .. | 1,45,950 | 1,25,849 |
| | 79 | Telegraph and telephones .. .. .. | 35,511 | 22,843 |
| | 80 | Core boxes and moulds for block yards .. .. | 50,700 | 30,306 |
| | 80*a* | Block moulding yard .. .. | | |
| | 80*b* | Running expenses of electric power plant .. .. | .... | 3,230 |
| | 80*c* | Running expenses of Miscellaneous plant .. .. | .... | 2,13,992 |
| | 80*d* | Running expenses of Railways .. .. .. | .... | 10,33,080 |
| | | | | —10,33,080 |
| | 80*e* | Stock suspense .. .. .. .. | .... | 24,054 |
| | 80*f* | Maintenance of floating craft .. .. .. | .... | 2,12,236 |
| | 80*g* | Sanitation .. .. .. .. | .... | .... |
| | 80*h* | Workmen's huts, stores and office .. .. | .... | .... |
| | 81 | Contingencies .. .. .. .. | .... | .... |
| | | Total C—Works .. | 2,32,64,498 | 93,48,717 |
| | | Carried over .. | .... | .... |

D—*contd.*

| Outlay | | Budget for 1928-29 | | | Item No. | Remarks |
|---|---|---|---|---|---|---|
| Actual to end of 1926-27 | Probable during 1927-28 | Works in progress | Works not commenced | Total | | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Rs. | Rs. | Rs. | Rs. | Rs. | | |
| .... | .... | .... | .... | .... | | |
| 51,968 | 50,000 | .... | 20,000 | 20,000 | 55 | (*a*) and (*b*) |
| .... | .... | .... | .... | .... | 56 | |
| 48,312 | 50,000 | .... | 9,000 | 9,000 | 57 | (*a*) and (*b*) |
| .... | .... | .... | .... | .... | 58 | |
| .... | .... | .... | 20,000 | 20,000 | 59 | (*a*) |
| .... | .... | .... | .... | .... | 60 | |
| 31,805 | 52,500 | .... | 20,000 | 20,000 | 61 | (*b*) |
| .... | .... | .... | 9,000 | 9,000 | 62 | (*a*) |
| 17,000 | .... | .... | .... | .... | 63 | |
| .... | .... | .... | .... | .... | 64 | |
| .... | .... | .... | 20,000 | 20,000 | 65 | (*a*) |
| .... | .... | .... | .... | .... | 66 | |
| 7,042 | .... | .... | .... | .... | 67 | |
| 2,77,466 | 16,000 | 10,000 | .... | 10,000 | 68 | |
| 20,830 | —4,137 | .... | .... | .... | 69 | |
| 72,090 | 1,26,000 | 40,000 | .... | 40,000 | 70 | (*a*) and (*b*) |
| 1,836 | 12,500 | .... | .... | .... | 71 | (*a*) |
| .... | 1,46,800 | 1,10,500 | .... | 1,10,500 | 72 | (*a*) and (*b*) |
| 2,11,407 | 14,700 | .... | .... | .... | 73 | (*a*) and (*b*) |
| 1,34,687 | 3,29,000 | 3,84,000 | .... | 3,84,000 | 74 | (*a*) and (*b*) |
| .... | 1,07,500 | 1,70,000 | .... | 1,70,000 | 75 | (*a*) |
| .... | .... | .... | .... | .... | 76 | |
| —15,836 | .... | .... | .... | .... | 77 | |
| 80,625 | 44,800 | 40,500 | .... | 40,500 | 78 | (*a*) and (*b*) |
| 14,754 | 17,500 | 17,000 | .... | 17,000 | 79 | (*a*) and (*b*) |
| 32,070 | .... | .... | .... | .... | 80 | (*a*) |
| | | | | | 80*a* | |
| 67,570 | —99,650 | —47,940* | .... | —47,940 | 80*b* | *This represents anticipated credits over and above the estimated expenditure on working the plant, *i.e.*, excess collections or profits on the sale of current. |
| 38,380 | .... | .... | .... | .... | 80*c* | (*b*) |
| 2,58,899 | —40,000 | .... | .... | .... | 80*d* | (*b*) |
| 27,590 | 5,000 | .... | .... | .... | 80*e* | (*a*) |
| 68,477 | 1,60,000 | 1,53,950 | .... | 1,53,950 | 80*f* | (*a*) and (*b*) |
| .... | 28,000 | .... | .... | .... | 80*g* | (*a*) |
| .... | 21,000 | .... | .... | .... | 80*h* | (*a*) |
| .... | .... | .... | .... | .... | 81 | |
| 29,05,685 | 51,57,113 | 29,28,660 | 29,01,900 | 58,30,560† | | †(1) Includes Rs. 4,16,072 on account of steel sheet piling and cills and grooves shown under Special Tools and Plant in Appendix C (*vide* remarks against items 10 and 15 above).<br>(2) Includes Rs. 8,500 as provision under Workmen's Compensation Act. |
| .... | .... | .... | .... | .... | | |

| in Head | Item No. | Sub-head and name of work | Amount provided for in the Revised Recapitulation | Amount of sanctioned detailed working estimate |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 4(*a*) |
| | | | Rs. | Rs. |
| | | Brought forward .. | .... | .... |
| | | *K—Buildings* | | |
| Barrage including Canal Head Regulators. I—Works —*contd.* | 82 | Officers' Bungalows (up to Assistant Executive Engineers)— | | |
| | | 2 Superintending Engineers' Bungalows .. | 6,20,000 | 94,512 |
| | | 10 Executive Engineers' Bungalows .. .. | | 3,47,920 |
| | | 6 Assistant Executive Engineers' Bungalows .. | | 1,28,424 |
| | 83 | Office buildings .. .. .. .. | 3,00,000 | 2,86,030 |
| | 84 | Hospitals, workshops, sheds for stores .. .. | 3,50,000 | 4,25,687 |
| | 85 | Quarters for subordinates, clerks, menials, etc.— | | |
| | | 30 Assistant Engineers' quarters .. .. | 9,00,000 | 7,17,624 |
| | | 31 Upper Subordinates' quarters .. .. | | |
| | | 81 Lower Subordinates' quarters .. .. | | |
| | | 117 Clerks' quarters .. .. .. | | |
| | | 188 Menials' quarters .. .. .. | | |
| | 85*a* | Inspection Bungalow .. .. .. | 30,000 | 29,440 |
| | 86 | Repairs to buildings .. .. .. | .... | .... |
| | 86*a* | Water supply .. .. .. .. | 2,00,000 | 42,452 |
| | 86*b* | Roads .. .. .. .. .. | 1,00,000 | 1,03,812 |
| | | Total K—Buildings .. | 25,00,000 | 21,75,901 |
| | 87 | O—Miscellaneous .. .. .. .. | 2,00,000 | 35,651 |
| | 88 | P—Maintenance .. .. .. .. | 2,00,000 | 1,37,716 |
| | 89 | Unforeseen Items .. .. .. .. | 1,05,67,608 | .... |
| | 90 | Loss on stock .. .. .. .. | .... | 2,994 |
| | | Total I—Works .. | 3,87,32,106 | 1,23,94,304 |
| | | *Special Tools and Plant* | | |
| | 91 | Railways .. .. .. .. | 27,00,000 | 46,33,699 |
| | 92 | Fleet .. .. .. .. .. | 48,50,000 | 78,03,200 |
| | 93 | Cranes .. .. .. .. .. | 8,70,000 | 6,47,696 |
| | 94 | Pumping plant for Cofferdams .. .. .. | 3,25,000 | 95,400 |
| | 95 | Pile drivers .. .. .. .. | 12,40,000 | 4,23,620 |
| | 96 | Stone Crushers and Concrete mixers .. .. | 1,36,000 | 1,48,000 |
| | 97 | Moulds for blocks .. .. .. .. | 2,50,000 | 96,000 |
| | 98 | Air Compressors and pneumatic tools .. .. | 1,25,000 | 46,994 |
| | 99 | Diving gear and apparatus .. .. .. | 78,000 | 13,000 |
| | 100 | Workshops .. .. .. .. | 2,47,000 | 2,23,379 |
| | 101 | Water supply plant .. .. .. | 2,64,000 | 1,40,000 |
| | 102 | Mortar Mills .. .. .. .. | 2,36,000 | 1,44,000 |
| | 103 | Electric power plant and transmission lines .. | 20,00,000 | 15,01,100 |
| | 104 | Steel sheet piling .. .. .. .. | 21,10,000 | 14,14,326 |
| | 105 | Arch Centres and support .. .. .. | 6,00,000 | .... |
| | 106 | Scientific instruments .. .. .. | .... | .... |
| | | Carried over .. | .... | .... |

D—*contd.*

| Outlay | | Budget for 1928-29 | | | Item No. | Remarks |
|---|---|---|---|---|---|---|
| Actual to end of 1926-27 | Probable during 1927-28 | Works in progress | Works not commenced | Total | | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Rs. | Rs. | Rs. | Rs. | Rs. | | |
| 97,132 | .... | .... | .... | .... | 82 | |
| 3,54,878 | .... | .... | .... | .... | | |
| 1,32,125 | 3,000 | 11,000 | .... | 11,000 | | (*a*) |
| 2,62,083 | 19,126 | 2,000 | .... | 2,000 | 83 | |
| 3,76,399 | 46,340 | 10,000 | .... | 10,000 | 84 | (*a*) and (*b*) |
| 6,87,030 | 87,118 | 75,972 | .... | 75,972 | 85 | (*a*) |
| 24,571 | 4,000 | .... | .... | .... | 85*a* | |
| .... | .... | .... | .... | .... | 86 | |
| 12,427 | .... | .... | .... | .... | 86*a* | |
| 1,07,272 | 3,000 | .... | .... | .... | 86*b* | (*a*) |
| 20,53,917 | 1,62,584 | 98,972 | .... | 98,972 | | |
| 31,933 | 33,866 | 5,000 | .... | 5,000 | 87 | (*a*) |
| 1,09,147 | 1,05,000 | 1,06,500* | .... | 1,06,500 | 88 | (*a*) and (*b*)<br>* Includes Rs. 5,500 for the Central Designs Division. |
| .... | .... | .... | .... | .... | 89 | |
| 16,992 | .... | .... | .... | .... | 90 | (*a*) |
| 58,11,914 | 54,64,763 | 31,39,132 | 29,01,900 | 60,41,032 | | |
| 19,31,930 | 2,10,441 | 79,153 | .... | 79,153 | 91 | |
| 38,14,730 | 3,81,205 | −2,81,200 | .... | −2,81,200 | 92 | |
| 4,58,427 | 22,892 | −6,875 | .... | −6,875 | 93 | |
| 1,78,756 | 13,968 | −12,975 | .... | −12,975 | 94 | (*a*) |
| 5,07,249 | 5,87,533 | 4,940 | .... | 4,940 | 95 | (*a*) |
| 91,304 | −28,727 | −3,600 | .... | −3,600 | 96 | |
| 98,486 | −32,017 | −36,600 | .... | −36,600 | 97 | |
| 44,458 | −1,775 | .... | .... | .... | 98 | |
| 11,148 | .... | 8,610 | .... | 8,610 | 99 | (*a*) |
| 2,25,163 | −29,946 | −6,500 | .... | −6,500 | 100 | |
| 1,44,012 | −2,553 | −7,800 | .... | −7,800 | 101 | |
| 1,99,914 | 15,500 | −12,000 | .... | −12,000 | 102 | (*a*) |
| 13,30,816 | −21,500 | −16,000 | .... | −16,000 | 103 | |
| 12,84,500 | 1,64,270 | −7,700 | .... | −7,700 | 104 | (*a*) |
| .... | −3,700 | −6,200 | .... | −6,200 | 105 | |
| .... | .... | .... | .... | .... | 106 | |
| .. | .. | .. | .. | .. | | |

APPENDIX

| Main Head | Item No. | Sub-head and name of work | Amount provided for in the Revised Recapitulation | Amount of sanctioned detailed working estimate |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 4(*a*) |
| Barrage including Canal Head Regulators. I—Works—*concluded.* | | Brought forward .. | Rs. .... | Rs. .... |
| | 107 | Disintegrators .. .. .. .. | 19,000 | .... |
| | 108 | Miscellaneous Tools and Plant .. .. .. | 7,50,000 | 2,60,000 |
| | 109 | Quarry plant .. .. .. .. | 12,00,000 | 4,77,856 |
| | 110 | Stone Dressing Plant .. .. .. | 8,00,000 | 5,83,337 |
| | 111 | Block yard plant .. .. .. .. | 2,00,000 | 2,40,000 |
| | 112 | Repairs .. .. .. .. .. | .... | 5,15,000 |
| | 113 | Customs .. .. .. .. | .... | 3,55,602 |
| | | Total, VI Special Tools and Plant .. | 1,90,00,000 | 1,97,62,209 |
| | | *Deduct*—Depreciation charges included in rates .. | .... | .... |
| | | Net total, VI Special Tools and Plant .. | 1,90,00,000 | 1,97,62,209 |
| | | *Add*—On account of adjustments since made by journal entries .. .. .. .. | .... | .... |
| | | *Add*—Increase in expenditure in 1927-28 not taken into account in the above distribution .. .. | .... | .... |
| | | Total, I—Works .. | 5,77,32,106 | 3,21,56,513 |

(*a*) The difference between the figures in column 4 (*a*) as compared to the total of columns 5, 6 and 9 is due to
Where the total figures in columns 5, 6 and 9 exceed the amount of sanctioned working estimate shown in column
the submission of estimates as this was the only way in which rates could be obtained on which to base estimates.
progress of works. Estimates for the Barrage proper have been received in the Chief Engineer's Office and will be
(*b*) Excess over the figures of the revised recapitulation statement (Col. 4) is being dealt with in the 2nd revised
(1) Partly due to provision made for expenditure in 1927-28 and 1928-29 being based on revised rates for
(2) It is also partly due to the fact that figures in column 4 exclude the provision under Special Tools and

D—*contd.*

| Outlay | | Budget for 1928-29 | | | Item No. | Remarks |
|---|---|---|---|---|---|---|
| Actual to end of 1926-27 | Probable during 1927-28 | Works in progress | Works not commenced | Total | | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Rs. .... | Rs. .... | Rs. .... | Rs. .... | Rs. .... | | |
| .... | .... | .... | .... | .... | 107 | |
| 1,48,009 | 92,100 | 88,200 | .... | 88,200 | 108 | (*a*) |
| 4,57,157 | −48,036 | .... | .... | .... | 109 | |
| 3,54,957 | −1,44,133 | .... | .... | .... | 110 | |
| 1,50,588 | −1,600 | −1,600 | .... | −1,600 | 111 | |
| 55,673 | 1,45,000 | 35,000 | .... | 35,000 | 112 | (*b*) |
| 5,50,589 | 6,535 | 10,711 | .... | 10,715 | 113 | (*a*) and (*b*) This customs duty is payable only on special Tools and Plant exclusive of the articles chargeable to C—Works (*viz.*, Rs. 47,215 *plus* Rs. 36,000 shown in the remarks against items 10 and 15). |
| 1,20,37,866 | 13,25,457 | −1,72,432 | .... | −1,72,432 | | |
| −3,14,210 | −1,25,000 | .... | .... | .... | | |
| 1,17,23,656 | 12,00,457 | −1,72,432 | .... | −1,72,432* | | *Excludes Rs. 4,16,072 on account of steel sheet piling and cills and grooves chargeable to C—Works (*vide* Items 10 and 15 above under C—Works) which is, however, included under Special Tools and Plant in Appendix C. The net total therefore under Special Tools and Plant will be Rs. 2,43,640. |
| 91,722 | .... | .... | .... | .... | | |
| .... | 61,000 | .... | .... | .... | | |
| 1,76,27,292 | 67,26,220 | 29,66,700 | 29,01,900 | 58,68,600† | | †The figure for the I. B. Circle given in Appendices A and C is Rs. 62,58,600 which is made up as under :— |

| | Rs. |
|---|---|
| Barrage-I—Works as shown here .. | 58,68,600 |
| *Deduct*—Half of the provision for the Central Design Division shown separately in Appendices A and C (*vide* remark against item 88 above) .. | −5,500 |
| | 58,63,100 |
| *Add*—Provision for Nara Supply Channel in the Nara Cut division. | 3,95,500 |
| Total .. | 62,58,600 |

the following :—

4 (*a*) original or revised estimates are under preparation. In a few cases it had been necessary to start work before To delay the start of work for sanction to estimate, which could only have been guess work, would jeopardise the shortly submitted to Government for sanction.

recapitulation. This is due to the following :—

works as necessary by experience gained to date.

Plant charged to rates and included in the lump sum provision under Special Tools and Plant.

| Main Head | Item No. | Sub-head and name of work | Amount provided for in the Revised Recapitulation | Amount of sanctioned detailed working estimate |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 4(a) |
| | | ROHRI CANAL AND KHAIRPUR STATE CANALS | Rs. | Rs. |
| | | *Rohri Canal (Main Line)* | | |
| Rohri Canal and Khairpur State Canals I—Works | 1 | A—Preliminary Expenses .. .. .. | 4,75,000 | 47,828 |
| | 2 | B—Land .. .. .. .. | 6,00,000 | 6,60,321 |
| | 3 | D—Regulators (7 Nos.) .. .. .. | 8,47,700 | 318 |
| | 4 | E—Falls (3 Nos.) .. .. .. .. | 5,17,700 | 35 |
| | 5 | F—Cross Drainage Works .. .. .. | 75,000 | .... |
| | 6 | G—Bridges (15 Nos.) .. .. .. | 13,14,825 | 3,860 |
| | 7 | H—Escapes .. .. .. .. | 7,49,689 | 2,01,252 |
| | 8 | K—Buildings .. .. .. .. | 15,13,300 | 10,78,317 |
| | | *Details* | | |
| | | 1st Class Inspection Bungalows with subsidiary buildings (6 Nos.) .. .. .. .. | Final details not yet decided. | 2,37,696 |
| | | 2nd Class Inspection Bungalows with subsidiary buildings (7 Nos.) .. .. .. .. | | 1,57,272 |
| | | Additions and alterations to Public Works Department Bungalows (2 Nos.) .. .. .. | | 23,547 |
| | | Sub-divisional Officer's rest houses with out-houses (27 Nos.) .. .. .. .. | | 2,36,403 |
| | | Daroga's Landhis (15 Nos.) .. .. .. | | 4,980 |
| | | Signallers' and Sluice establishment quarters .. | | 2,182 |
| | | Hospital Assistant's quarters (1 No.) .. .. | | .... |
| | | Chief and Superintending Engineers' bungalows at Karachi .. .. .. .. | | 1,19,795 |
| | | Executive Engineer, No. II Division's residence at Nawabshah .. .. .. .. | | 34,851 |
| | | Executive Engineer, No. III Division's residence at Nawabshah .. .. .. .. | | 34,716 |
| | | Executive Engineer, No. II Division's Clerk's office at Nawabshah .. .. .. .. | | 18,616 |
| | | Executive Engineer, No. III Division's Clerk's office at Nawabshah .. .. .. .. | | 18,615 |
| | | Executive Engineer, No. II and III Divisions' Clerks' quarters at Nawabshah .. .. .. | | 341 |
| | | Executive Engineer, No. V Division's residence at Hyderabad .. .. .. .. | | 25,500 |
| | | Executive Engineer, No. V Division's office at Hyderabad .. .. .. .. .. | | 28,661 |
| | | Permanent Stores shed at Hyderabad .. .. | | 8,463 |
| | | Temporary workshop and Store building .. .. | | 8,841 |
| | | Sub-divisional office at Matiari .. .. .. | | 10,068 |
| | | Sub-divisional office at Tando Mahomed Khan .. | | 9,776 |
| | | Sub-divisional office at Sakrand .. .. | | 10,013 |
| | | Sub-divisional office at Oderolal .. .. | | 6,632 |
| | | Sub-divisional offices at Gambat, Halani and Kandiaro Road .. .. .. .. | | 7,974 |
| | | Sub-divisional office at Kandiaro .. .. | | 10,452 |
| | | Sub-divisional office at Shahdadpur .. .. | | 10,541 |
| | | Sub-divisional office at Haberi .. .. .. | | 9,629 |
| | | Sub-divisional office at Phul .. .. .. | | 9,629 |
| | | Sub-divisional office at Tando Adam .. .. | | 10,053 |
| | | Sub-divisional office at Kunb Lima .. .. | | 10,053 |
| | | Sub-divisional office at Thul .. .. .. | | 9,629 |
| | | Lower Subordinates' Landhi and Chowkidars' quarters | | 1,962 |
| | | Executive Engineer's Clerks' office at Shahdadpur .. | | .... |
| | | Miscellaneous works .. .. .. | | 1,427 |
| | 9 | L—Earthwork .. .. .. .. | 1,06,58,189 | 1,06,61,729 |
| | 10 | M—Plantation .. .. .. .. | 1,49,268 | 1,388 |
| | 11 | O—Miscellaneous .. .. .. .. | 1,50,000 | 26,522 |
| | 12 | P—Maintenance .. .. .. .. | 3,42,284 | 11,966 |
| | | Carried over .. | .... | .... |

D—*contd.*

| Outlay | | Budget for 1928-29 | | | Item No. | Remarks |
|---|---|---|---|---|---|---|
| Actual to end of 1926-27 | Probable during 1927-28 | Works in progress | Works not commenced | Total | | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Rs. | Rs. | Rs. | Rs. | Rs. | | |
| 64,976 | 1,050 | 1,000 | 1,000 | 2,000 | 1 | (a) |
| 5,78,406 | 88,000 | .... | .... | .... | 2 | (b) |
| 150 | .... | 1,60,000 | 5,000 | 1,65,000 | 3 | (a) |
| 25 | .... | .... | 60,000 | 60,000 | 4 | (a) |
| .... | .... | .... | .... | .... | 5 | |
| 43 | 56,400 | 10,000 | 2,01,000 | 2,11,000 | 6 | (a) |
| 1,95,516 | 1,00,000 | 1,86,000 | 75,000 | 2,61,000 | 7 | (a) |
| 8,82,197 | 94,900 | .... | 75,600 | 75,600 | 8 | |
| 1,94,606 | 4,046 | .... | .... | .... | | |
| 1,02,772 | 32,346 | .... | .... | .... | | |
| 12,278 | 1,800 | .... | 5,000 | 5,000 | | |
| 1,75,812 | 27,674 | .... | 34,000 | 34,000 | | |
| 3,609 | 4,000 | .... | 9,300 | 9,300 | | (a) |
| .... | 8,182 | .... | .... | .... | | (a) |
| .... | .... | .... | 2,500 | 2,500 | | (a) |
| 1,25,303 | .... | .... | .... | .... | | (a) |
| 33,945 | 300 | .... | .... | .... | | |
| 34,174 | 300 | .... | .... | .... | | |
| 17,805 | 200 | .... | .... | .... | | |
| 18,229 | 200 | .... | .... | .... | | |
| 341 | .... | .... | .... | .... | | |
| 25,497 | .... | .... | .... | .... | | |
| 28,565 | .... | .... | .... | .... | | |
| 7,503 | .... | .... | .... | .... | | |
| 8,094 | 600 | .... | .... | .... | | |
| 9,032 | .... | .... | .... | .... | | |
| 5,683 | 4,200 | .... | .... | .... | | |
| 9,476 | .... | .... | .... | .... | | |
| 6,870 | .... | .... | .... | .... | | |
| 2 | .... | .... | 24,800 | 24,800 | | (a) |
| 8,784 | 1,218 | .... | .... | .... | | |
| 8,876 | .... | .... | .... | .... | | |
| 8,788 | .... | .... | .... | .... | | |
| 9,930 | .... | .... | .... | .... | | |
| 9,171 | .... | .... | .... | .... | | |
| 9,190 | .... | .... | .... | .... | | |
| 6,759 | .... | .... | .... | .... | | |
| 865 | 3,834 | .... | .... | .... | | (a) |
| .... | 6,000 | .... | .... | .... | | (a) |
| 238 | .... | .... | .... | .... | | |
| 42,68,019 | 12,81,050 | 15,87,000 | 2,50,000 | 18,37,000* | 9 | * Rs. 4,000 provided under Special Tool and Plant for Dragline Division are included in this figure. They are shown separately in Appendices A and C. The figure also includes Rs. 5,000 provided under Workmen's Compensation Act. |
| 78 | 1,500 | 2,000 | 2,000 | 4,000 | 10 | (a) |
| 22,996 | 1,700 | 2,500 | 2,500 | 5,000 | 11 | (a) |
| 6,734 | 11,900 | 14,000† | 8,200 | 22,200 | 12 | (a) †Includes Rs. 5,500 for Central Designs Division. |
| .... | .... | .... | .... | .... | | |

| Main Head | Item No. | Sub-head and name of work | Amount provided for in the Revised Recapitulation | Amount of sanctioned detailed working estimate |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 4 (*a*) |
| | | | Rs. | Rs. |
| | | Brought forward .. | .... | .... |
| Rohri Canal and Khairpur State Canals —I— Works —*contd.* | 13 | Distributaries .. .. .. .. | 32,58,488 | 3,62,650 |
| | 14 | Aligning and excavating water courses .. .. | 23,37,012 | .... |
| | 15 | Drainage and Protective Works .. .. | 21,70,219 | 14,197 |
| | | Total .. | 2,51,58,674 | 1,30,70,383 |
| | | *Deduct*—Recoveries from zamindars and colonists .. | —23,37,012 | .... |
| | | Net Total, Rohri Canal Main Line .. | 2,28,21,662 | 1,30,70,383 |
| | | *Minor Branches on the Main Line* | | |
| | 16 | Minor branches on the main Rohri Canal .. .. | 9,67,000 | 3,83,509 |
| | 17 | Distributaries .. .. .. .. | 3,61,732 | 1,02,684 |
| | 18 | Aligning and excavating water courses .. .. | 2,73,644 | .... |
| | | Total, Minor Branches .. | 16,02,376 | 4,86,193 |
| | | *Deduct*—Recoveries from zamindars and colonists .. | —2,73,644 | .... |
| | | Net Total, Minor Branches .. | 13,28,732 | 4,86,193 |
| | | *Nasrat Branch* | | |
| | 19 | A—Preliminary Expenses .. .. .. | 3,000 | 15,434 |
| | 20 | B—Land .. .. .. .. | 8,000 | 25,710 |
| | 21 | D—Regulators (1 No.) .. .. .. | 1,30,000 | 289 |
| | 22 | E—Falls .. .. .. .. | 3,000 | .... |
| | 23 | G—Bridges .. .. .. .. | 87,525 | .... |
| | 24 | K—Buildings .. .. .. .. | 1,79,400 | 85,282 |
| | | *Details* | | |
| | | Sub-divisional officers' rest houses at Bhiria Road, Bucheri, Pad Idan, Nawabshah and Daryakhan .. | Detailed distribution not yet made.. | 53,055 |
| | | Sub-divisional offices at Pad Idan and Nawabshah .. | | 21,000 |
| | | Additions and alterations to Public Works Department Bungalow and out-houses at Jam Sahib .. .. | | 3,326 |
| | | Constructing a well 8′ diameter at Jam Sahib .. | | 2,583 |
| | | Do. II Class out office at Jam Sahib .. | | 5,318 |
| | | Do. Darogas' Landhis (4 Nos.).. .. | | .... |
| | | Constructing temporary dispensaries and hospital assistant's quarters .. .. .. | | .... |
| | | Constructing signaller's and sluice establishment quarters at 60th mile .. .. .. | | .... |
| | 25 | L—Earthwork .. .. .. .. | 3,68,200 | 1,20,964 |
| | 26 | M—Plantation .. .. .. .. | 7,718 | .... |
| | 27 | O—Miscellaneous .. .. .. .. | 14,000 | 2,025 |
| | 28 | P—Maintenance .. .. .. .. | 14,088 | 282 |
| | 29 | Distributaries .. .. .. .. | 7,77,761 | 3,24,499 |
| | 30 | Aligning and excavating water courses .. .. | 5,74,461 | .... |
| | 31 | Drainage and Protective Works .. .. | .... | 3,896 |
| | | Total .. | 21,67,153 | 5,78,381 |
| | | *Deduct*—Recoveries from zamindars and colonists .. | —5,74,461 | .... |
| | | Net Total .. | 15,92,692 | 5,78,381 |
| | | *Minor Branches of Nasrat Branch* | | |
| | 32 | Amurji and Gajra Branches .. .. .. | 1,11,667 | .... |
| | 33 | Distributaries .. .. .. .. | | |
| | | Total, Nasrat Branch .. | 17,04,359 | 5,78,381 |
| | | Carried over .. | | |

D—*contd.*

| Outlay | | Budget for 1928-29 | | | Item No. | Remarks |
|---|---|---|---|---|---|---|
| Actual to end of 1926-27 | Probable during 1927-28 | Works in progress | Works not commenced | Total | | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |
| 3,00,642 | 2,77,000 | 1,89,000 | 3,19,000 | 5,08,000 | 13 | (a) |
| .... | .... | .... | .... | .... | 14 | |
| 10,922 | 2,000 | 500 | .... | 500 | 15 | |
| 63,30,704 | 19,15,500 | 21,52,000 | 9,99,300 | 31,51,300 | | |
| .... | .... | .... | .... | .... | | |
| 63,30,704 | 19,15,500 | 21,52,000 | 9,99,300 | 31,51,300 | | |
| 2,23,302 | 34,000 | 8,000 | 2,05,400 | 2,13,400 | 16 | (a) |
| 93,407 | 87,500 | .... | 80,000 | 80,000 | 17 | (a) |
| .... | .... | .... | .... | .... | 18 | |
| 3,16,709 | 1,21,500 | 8,000 | 2,85,400 | 2,93,400 | | |
| .... | .... | .... | .... | .... | | |
| 3,16,709 | 1,21,500 | 8,000 | 2,85,400 | 2,93,400 | | |
| 13,941 | .... | .... | .... | .... | 19 | (b) |
| 12,279 | .... | .... | .... | .... | 20 | (b) |
| 26 | 15,000 | .... | 70,000 | 70,000 | 21 | (a) |
| .... | 5,000 | .... | .... | .... | 22 | (a) |
| .... | 6,000 | .... | 20,000 | 20,000 | 23 | (a) |
| 61,960 | 19,300 | .... | 3,500 | 3,500 | 24 | |
| 41,156 | 11,700 | .... | .... | .... | | |
| 20,123 | .... | .... | .... | .... | | |
| 31 | .... | .... | .... | .... | | |
| 602 | .... | .... | .... | .... | | |
| 48 | .... | .... | .... | .... | | |
| .... | 1,400 | .... | 3,500 | 3,500 | | (a) |
| .... | 3,000 | .... | .... | .... | | (a) |
| .... | 3,200 | .... | .... | .... | | (a) |
| 34,040 | 29,000 | .... | 1,00,000 | 1,00,000 | 25 | (a) |
| .... | .... | .... | .... | .... | 26 | |
| 848 | 3,000 | 500 | .... | 500 | 27 | (a) |
| 456 | 2,300 | 2,000 | .... | 2,000 | 28 | (a) |
| 1,31,165 | 1,30,000 | 60,000 | 2,33,000 | 2,93,000 | 29 | (a) |
| .... | .... | .... | .... | .... | 30 | |
| 3,083 | .... | .... | .... | .... | 31 | |
| 2,57,798 | 2,09,600 | 62,500 | 4,26,500 | 4,89,000 | | |
| .... | .... | .... | .... | .... | | |
| 2,57,798 | 2,09,600 | 62,500 | 4,26,500 | 4,89,000 | | |
| .... | .... | .... | .... | .... | 32 | |
| .... | .... | .... | .... | .... | 33 | |
| 2,57,798 | 2,09,600 | 62,500 | 4,26,500 | 4,89,000 | | |
| .... | .... | .... | .... | .... | | |

APPENDIX

| Main Head | Item No. | Sub-head and name of work | Amount provided for in the Revised Recapitulation | Amount of sanctioned detailed working estimate |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 4 (a) |
| | | | Rs. | Rs. |
| | | Brought forward .. | .... | .... |
| | | *Sehra Branch* | | |
| Rohri Canal and Khairpur State Canals —I — Works —*contd.* | 34 | A—Preliminary Expenses .. .. .. | 3,000 | 3,415 |
| | 35 | B—Land .. .. .. .. | 9,000 | 49,720 |
| | 36 | D—Regulators .. .. .. .. | 50,500 | .... |
| | 37 | G—Bridges .. .. .. .. | 26,000 | .... |
| | 38 | K—Buildings .. .. .. .. | 81,300 | 53,281 |
| | | *Details* | | |
| | | Sub-divisional officer's rest house at Tharushah .. | Final details not yet settled. | 13,019 |
| | | Sub-divisional office at Tharushah .. .. | | 11,180 |
| | | 2nd Class Inspection Bungalow at Bhurti .. .. | | 27,832 |
| | | Daroga's Landhi at Mithiani .. .. .. | | 1,250 |
| | 39 | L—Earthwork .. .. .. .. | 2,11,000 | 71,491 |
| | 40 | M—Plantation .. .. .. .. | 8,138 | .... |
| | 41 | O—Miscellaneous .. .. .. .. | 9,000 | 1,671 |
| | 42 | P—Maintenance .. .. .. .. | 9,444 | 120 |
| | 43 | Distributaries .. .. .. .. | 1,95,556 | 1,30,582 |
| | 44 | Aligning and excavating water courses .. .. | 1,99,998 | .... |
| | | Total .. | 8,02,936 | 3,10,280 |
| | | *Deduct*—Recoveries from zamindars and colonists .. | —1,99,998 | .... |
| | | Total, Sehra Branch .. | 6,02,938 | 3,10,280 |
| | | *Dad Branch* | | |
| | 45 | A—Preliminary Expenses .. .. .. | 3,000 | 1,599 |
| | 46 | B—Land .. .. .. .. | 8,000 | 1,785 |
| | 47 | D—Regulators .. .. .. .. | 50,500 | .... |
| | 48 | G—Bridges .. .. .. .. | 16,650 | .... |
| | 49 | K—Buildings .. .. .. .. | 88,400 | 84,066 |
| | | *Details* | | |
| | | First Class Inspection Bungalow .. .. | Final details not yet settled. | 35,675 |
| | | Sub-divisional officers' rest houses (2 Nos.) .. | | 27,255 |
| | | Sub-divisional offices at Moro and Daulatpur .. | | 19,886 |
| | | Darogas' Landhis (2 Nos.) .. .. .. | | 1,250 |
| | 50 | L—Earthwork .. .. .. .. | 1,18,500 | 1,07,607 |
| | 51 | M—Plantation .. .. .. .. | 7,612 | 128 |
| | 52 | O—Miscellaneous .. .. .. .. | 8,000 | 743 |
| | 53 | P—Maintenance .. .. .. .. | 9,255 | 988 |
| | 54 | Distributaries .. .. .. .. | 3,30,275 | 68,242 |
| | 55 | Aligning and excavating water courses .. .. | 2,61,207 | .... |
| | | Total .. | 9,01,399 | 2,65,158 |
| | | *Deduct*—Recoveries from zamindars and colonists .. | —2,61,207 | .... |
| | | Total, Dad Branch .. | 6,40,192 | 2,65,158 |
| | | *Hala Branch* | | |
| | 56 | A—Preliminary Expenses .. .. .. | 3,000 | 1,628 |
| | 57 | B—Land .. .. .. .. | 8,000 | 17,683 |
| | 58 | D—Regulators .. .. .. .. | 37,000 | .... |
| | 59 | G—Bridges .. .. .. .. | 17,900 | .... |
| | 60 | K—Buildings .. .. .. .. | 81,200 | 52,481 |
| | | Carried over .. | .... | .... |

D—*contd.*

| Outlay | | Budget for 1928-29 | | | Item No. | Remarks |
|---|---|---|---|---|---|---|
| Actual to end of 1926-27 | Probable during 1927-28 | Works in progress | Works not commenced | Total | | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Rs. | Rs. | Rs. | Rs. | Rs. | | |
| .... | .... | .... | .... | .... | | |
| 3,426 | .... | .... | .... | .... | 34 | (*b*) |
| 49,972 | .... | .... | .... | .... | 35 | (*b*) |
| .... | .... | .... | 40,000 | 40,000 | 36 | (*a*) |
| .... | .... | .... | 24,000 | 24,000 | 37 | (*a*) |
| 46,712 | 1,300 | .... | 1,200 | 1,200 | 38 | (*b*) |
| 11,664 | 400 | .... | .... | .... | | |
| 9,632 | 400 | .... | .... | .... | | |
| 25,416 | 500 | .... | .... | .... | | |
| .... | .... | .... | 1,200 | 1,200 | | |
| 1,09,008 | .... | .... | 30,000 | 30,000 | 39 | (*a*) |
| .... | .... | .... | .... | .... | 40 | |
| 628 | 1,000 | 500 | .... | 500 | 41 | |
| 57 | .... | 2,000 | .... | 2,000 | 42 | (*a*) |
| 90,629 | 71,000 | 25,000 | 80,000 | 1,05,000 | 43 | (*a*) and (*b*) |
| .... | .... | .... | .... | .... | 44 | |
| 3,00,432 | 73,300 | 27,500 | 1,75,200 | 2,02,700 | | |
| .... | .... | .... | .... | .... | | |
| 3,00,432 | 73,300 | 27,500 | 1,75,200 | 2,02,700 | | |
| 3,903 | .... | .... | .... | .... | 45 | |
| 5,876 | .... | .... | .... | .... | 46 | (*a*) |
| 41 | 14,000 | .... | .... | .... | 47 | (*a*) |
| .... | .... | .... | 10,000 | 10,000 | 48 | (*a*) |
| 77,405 | .... | .... | 2,500 | 2,500 | 49 | |
| 32,098 | .... | .... | .... | .... | | |
| 25,350 | .... | .... | .... | .... | | |
| 18,836 | .... | .... | .... | .... | | |
| 1,121 | .... | .... | 2,500 | 2,500 | | (*a*) |
| 48,439 | 58,000 | 35,000 | .... | 35,000 | 50 | (*a*) and (*b*) |
| .... | 500 | .... | .... | .... | 51 | (*a*) |
| 789 | 500 | .... | 500 | 500 | 52 | (*a*) |
| 589 | 1,600 | .... | 1,600 | 1,600 | 53 | (*a*) |
| 35,589 | 41,000 | .... | 54,000 | 54,000 | 54 | (*a*) |
| .... | .... | .... | .... | .... | 55 | |
| 1,72,631 | 1,15,000 | 35,000 | 68,600 | 1,03,600 | | |
| .... | .... | .... | .... | .... | | |
| 1,72,631 | 1,15,000 | 35,000 | 68,600 | 1,03,600 | | |
| 4,299 | .... | .... | .... | .... | 56 | (*a*) |
| 14,312 | .... | .... | .... | .... | 57 | (*b*) |
| .... | .... | .... | .... | .... | 58 | |
| .... | .... | .... | 12,000 | 12,000 | 59 | (*a*) |
| 42,333 | 800 | .... | 8,000 | 8,000 | 60 | (*b*) |
| .... | .... | .... | .... | .... | | |

APPENDIX

| Main Head | Item No. | Sub-head and name of work | Amount provided for in the Revised Recapitulation | Amount of sanctioned detailed working estimate |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 4 (*a*) |
| | | | Rs. | Rs. |
| | | Brought forward .. | .... | .... |
| | | *Details* | | |
| Rohri Canal and Khairpur State Canals, I-Works—*contd.* | | First Class Inspection Bungalow with out office .. | Final details not yet settled. | 33,543 |
| | | Additions and alterations to second Class Inspection Bungalow at Saidabad .. .. .. | | .... |
| | | Sub-divisional officer's rest house at Hala .. .. | | 8,940 |
| | | Sub-divisional office with peons and chowkidar's quarters at Hala .. .. .. .. | | 9,998 |
| | | Sub-overseer's quarters at Saidabad .. .. | | .... |
| | | Daroga's Landhi at Saidabad .. .. .. | | .... |
| | 61 | L—Earthwork .. .. .. .. | 1,47,300 | 91,546 |
| | 62 | M—Plantation .. .. .. .. | 6,930 | .... |
| | 63 | O—Miscellaneous .. .. .. .. | 5,000 | 79 |
| | 64 | P—Maintenance .. .. .. .. | 8,363 | 420 |
| | 65 | Distributaries .. .. .. .. | 3,02,720 | 81,165 |
| | 66 | Aligning and excavating water courses .. .. | 2,15,847 | .... |
| | | Total .. | 8,33,260 | 2,45,002 |
| | | *Deduct*—Recoveries from zamindars and colonists .. | —2,15,847 | .... |
| | | Total, Hala Branch .. | 6,17,413 | 2,45,002 |
| | | *Nasir Branch* | | |
| | 67 | A—Preliminary Expenses .. .. .. | 10,000 | 14,867 |
| | 68 | B—Land .. .. .. .. | 40,000 | 1,13,232 |
| | 69 | D—Regulators .. .. .. .. | 92,300 | 100 |
| | 70 | G—Bridges .. .. .. .. | 1,29,300 | 106 |
| | 71 | K—Buildings .. .. .. .. | 2,34,100 | 94,672 |
| | | *Details* | | |
| | | First Class Inspection Bungalow with out offices at Tando Allahyar .. .. .. .. | Final details not yet settled. | 34,872 |
| | | Second Class Inspection Bungalow at Bulgai and Chang. | | 26,879 |
| | | Sub-divisional officers' rest houses (7 Nos.) .. | | 22,807 |
| | | Sub-divisional offices at Nasir Head, Tando Allahyar and Tando Gulamali .. .. .. | | 10,114 |
| | | Sub-overseers' quarters at Tando Gulamali and Nasir Head .. .. .. .. .. | | .... |
| | | Dargoas' Landhis (4 Nos.) .. .. .. | | .... |
| | | Telegraph office, sluice establishment and mukadam's quarters (2 Nos.) .. .. .. .. | | .... |
| | | Hospital Wards and Hospital Assistant's quarters .. | | .... |
| | 72 | L—Earthwork .. .. .. .. | 8,63,700 | 1,91,772 |
| | 73 | M—Plantation .. .. .. .. | 24,990 | .... |
| | 74 | O—Miscellaneous .. .. .. .. | 20,000 | 1,724 |
| | 75 | P—Maintenance .. .. .. .. | 31,157 | 1,087 |
| | 76 | Distributaries .. .. .. .. | 7,78,677 | 1,22,775 |
| | 77 | Aligning and excavating water courses .. .. | 6,31,523 | .... |
| | | Total .. | 28,55,747 | 5,40,335 |
| | | *Deduct*—Recoveries from zamindars and colonists .. | —6,31,523 | .... |
| | | Total, Nasir Branch .. | 22,24,224 | 5,40,335 |
| | | *Hyderabad Branch* | | |
| | 78 | A—Preliminary Expenses .. .. .. | 3,000 | 1,370 |
| | 79 | B—Land .. .. .. .. | 10,000 | 17,462 |
| | 80 | D—Regulators .. .. .. .. | 53,000 | 18 |
| | 81 | G—Bridges .. .. .. .. | 17,175 | 24 |
| | 82 | K—Buildings .. .. .. .. | 88,400 | 69,911 |
| | | Carried over .. | .... | .... |

D—*contd.*

| Outlay | | Budget for 1928-29 | | | Item No. | Remarks |
|---|---|---|---|---|---|---|
| Actual to end of 1926-27 | Probable during 1927-28 | Works in progress | Works not commenced | Total | | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Rs. | Rs. | Rs. | Rs. | Rs. | | |
| .... | .... | .... | .... | .... | | |
| 24,003 | 800 | .... | .... | .... | | |
| .... | .... | .... | 5,000 | 5,000 | | (a) |
| 9,169 | .... | .... | .... | .... | | |
| 9,161 | .... | .... | .... | .... | | |
| .... | .... | .... | 2,000 | 2,000 | | (a) |
| .... | .... | .... | 1,000 | 1,000 | | (a) |
| 22,912 | .... | .... | .... | .... | 61 | |
| .... | .... | .... | .... | .... | 62 | |
| 67 | .... | .... | .... | .... | 63 | |
| 165 | 250 | 800 | .... | 800 | 64 | |
| 1,03,254 | 15,000 | 40,000 | .... | 40,000 | 65 | (a) |
| .... | .... | .... | .... | .... | 66 | (a) |
| 1,87,342 | 16,050 | 40,800 | 20,000 | 60,800 | | |
| .... | .... | .... | .... | .... | | |
| 1,87,342 | 16,050 | 40,800 | 20,000 | 60,800 | | |
| 21,804 | .... | .... | .... | .... | 67 | (a) and (b) |
| 41,693 | .... | .... | .... | .... | 68 | (b) |
| 97 | .... | .... | 70,000 | 70,000 | 69 | (a) |
| 102 | .... | .... | 40,000 | 40,000 | 70 | (a) |
| 86,546 | 200 | .... | 24,000 | 24,000 | 71 | (a) |
| 30,843 | 100 | .... | .... | .... | | |
| 26,129 | 100 | .... | .... | .... | | |
| 20,429 | .... | .... | 10,000 | 10,000 | | (a) |
| 9,145 | .... | .... | 12,000 | 12,000 | | (a) |
| .... | .... | .... | 2,000 | 2,000 | | |
| .... | .... | .... | .... | .... | | |
| .... | .... | .... | .... | .... | | |
| .... | .... | .... | .... | .... | | |
| 72,728 | 1,12,000 | 1,40,000 | .... | 1,40,000 | 72 | (a) |
| .... | .... | .... | .... | .... | 73 | |
| 1,139 | .... | 1,000 | .... | 1,000 | 74 | (a) |
| 312 | 1,000 | 1,500 | .... | 1,500 | 75 | (a) |
| 1,15,180 | 47,500 | .... | .... | .... | 76 | (a) |
| .... | 5,500 | .... | .... | .... | 77 | (a) |
| 3,39,601 | 1,66,200 | 1,42,500 | 1,34,000 | 2,76,500 | | |
| .... | .... | .... | .... | .... | | |
| 3,39,601 | 1,66,200 | 1,42,500 | 1,34,000 | 2,76,500 | | |
| 4,020 | .... | .... | .... | .... | 78 | (a) and (b) |
| 21,436 | .... | .... | .... | .... | 79 | (a) and (b) |
| 10 | .... | .... | 17,000 | 17,000 | 80 | (a) |
| 13 | .... | .... | 12,000 | 12,000 | 81 | (a) |
| 64,644 | 600 | .... | .... | .... | 82 | |
| .... | .... | .... | .... | .... | | |

APPENDIX

| Main Head | Item No. | Sub-head and name of work | Amount provided for in the Revised Recapitulation | Amount of sanctioned detailed working estimate |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 4 (*a*) |
| | | | Rs. | Rs. |
| | | Brought forward .. | .... | .... |
| | | *Details* | | |
| Rohri Canal and Khairpur State Canals, I-Works—*contd.* | | First Class Inspection Bungalow at Hyderabad .. | Distribution not yet settled. | 40,365 |
| | | Rest House at Hyderabad .. .. .. | | 10,171 |
| | | Rest House at Tando Kaisar .. .. | | 8,988 |
| | | Sub-divisional office at Tando Kaisar .. .. | | 10,387 |
| | 83 | L—Earthwork .. .. .. .. | 1,69,700 | 1,24,195 |
| | 84 | M—Plantation .. .. .. .. | 6,169 | .... |
| | 85 | O—Miscellaneous .. .. .. .. | 7,000 | 1,152 |
| | 86 | P—Maintenance .. .. .. .. | 7,956 | 1,788 |
| | 87 | Distributaries .. .. .. .. | 2,88,393 | 86,375 |
| | 88 | Aligning and excavating water courses .. .. | 2,29,621 | .... |
| | | Total, .. | 8,80,414 | 3,02,295 |
| | | *Deduct*—Recoveries from zamindars and colonists .. | —2,29,621 | .... |
| | | Total, Hyderabad Branch .. | 6,50,793 | 3,02,295 |
| | | *Khairpur Feeder East* | | |
| | 89 | A—Preliminary Expenses .. .. .. | 2,000 | 1,511 |
| | 90 | B—Land .. .. .. .. | 60,000 | 1,04,734 |
| | 91 | G—Bridges .. .. .. .. | 57,600 | .... |
| | 92 | L—Earthwork .. .. .. .. | 3,26,600 | 4,46,536 |
| | 93 | M—Plantation .. .. .. .. | 2,604 | .... |
| | 94 | O—Miscellaneous .. .. .. .. | 8,400 | 929 |
| | 95 | P—Maintenance .. .. .. .. | 4,557 | .... |
| | 96 | Distributaries .. .. .. .. | 97,889 | .... |
| | | Total, Khairpur Feeder East .. | 5,59,650 | 5,53,710 |
| | | *Khairpur Feeder West* | | |
| | 97 | A—Preliminary Expenses .. .. .. | 300 | .... 19,021 |
| | 98 | B—Land .. .. .. .. | 20,000 | 770 |
| | 99 | L—Earthwork .. .. .. .. | 61,259 | .... |
| | 100 | M—Plantation .. .. .. .. | 410 | .... |
| | 101 | O—Miscellaneous .. .. .. .. | 4,000 | .... |
| | 102 | P—Maintenance .. .. .. .. | 375 | |
| | | Total, Khairpur Feeder West .. | 86,344 | 19,791 |
| | | *Special Tools and Plant* | | |
| | 103 | Special Tools and Plant .. .. .. | 10,73,208 | 4,36,281 |
| | | *Add*—On account of adjustments since made by journal entries .. .. .. .. | .... | .... |
| | | Total, I—Works, Rohri Canal System and Khairpur Feeders .. .. .. | 3,23,09,515 | 1,68,07,809 |
| | | Carried over .. | .... | .... |

(*a*) (1) Want of working estimate .. } The original or revised estimates are
(2) Excess over working estimate .. }
(*b*) The excess over the revised recapitulation figures is being dealt with in the

D—*contd.*

| Outlay | | Budget for 1928-29 | | | Item No. | Remarks |
|---|---|---|---|---|---|---|
| Actual to end of 1926-27 | Probable during 1927-28 | Works in progress | Works not commenced | Total | | |
| 5 | 6 | 7 | 8 | 9 | 10 | |
| Rs. | Rs. | Rs. | Rs. | Rs. | | |
| .... | .... | .... | .... | .... | | |
| 38,428 | 600 | .... | .... | .... | | |
| 8,359 | .... | .... | .... | .... | | |
| 8,793 | .... | .... | .... | .... | | |
| 9,064 | .... | .... | .... | .... | | |
| 1,09,550 | .... | 20,000 | .... | 20,000 | 83 | (*a*) |
| .... | .... | .... | .... | .... | 84 | |
| 1,090 | .... | 300 | .... | 300 | 85 | |
| 751 | 750 | 1,600 | .... | 1,600 | 86 | (*a*) |
| 64,813 | 16,000 | .... | .... | .... | 87 | |
| .... | .... | .... | .... | .... | 88 | |
| 2,66,327 | 17,350 | 21,900 | 29,000 | 50,900 | | |
| .... | .... | .... | .... | .... | | |
| 2,66,327 | 17,350 | 21,900 | 29,000 | 50,900 | | |
| 1,566 | .... | .... | .... | .... | 89 | |
| 85,682 | 500 | .... | .... | .... | 90 | (*b*) |
| .... | .... | .... | .... | .... | 91 | |
| 4,54,457 | 8,800 | .... | .... | .... | 92 | (*a*) & (*b*) |
| .... | .... | .... | .... | .... | 93 | |
| 1,313 | 400 | .... | .... | .... | 94 | |
| .... | 300 | .... | 300 | 300 | 95 | (*a*) |
| .... | .... | .... | .... | .... | 96 | |
| 5,43,018 | 10,000 | .... | 300 | 300 | | |
| .... | .... | .... | .... | .... | 97 | |
| 17,983 | .... | .... | .... | .... | 98 | |
| 755 | .... | .... | .... | .... | 99 | |
| .... | .... | .... | .... | .... | 100 | |
| .... | .... | .... | .... | .... | 101 | |
| .... | .... | .... | .... | .... | 102 | |
| 18,738 | .... | .... | .... | .... | | |
| 1,41,472 | 3,66,000 | .... | .... | .... | 103 | |
| 4,33,187 | .... | .... | .... | .... | | |
| 93,07,959 | 30,10,500 | 24,90,200 | 21,38,300 | 46,28,500* | | *The figure for the Rohri Canal Circle shown in Appendices A and C is Rs. 46,19,000 which is exclusive of Rs. 5,500 on account of half the provision for the Central Design Division and Rs. 4,000 for Draglines Division which both are shown separately in those Appendices (*vide* remarks against items 9 and 12 above). |
| .... | .... | .... | .... | .... | .... | |

under preparation.

second revised recapitulation under preparation.

| Main Head | Item No. | Sub-head and name of work | Amount provided for in the Revised Recapitulation | Amount of sanctioned detailed working estimate |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 4(*a*) |
| | | | Rs. | Rs. |
| | | EASTERN NARA CANAL SYSTEM | | |
| | | *A—Supply Channel* | | |
| Eastern Nara Canal System. | 1 | A—Preliminary Expenses .. .. .. | 69,197 | 2,824 |
| | 2 | B—Land .. .. .. .. | 1,71,748 | 2,48,138 |
| | 3 | G—Bridges .. .. .. .. | 5,48,250 | .... |
| | 4 | K—Buildings (details not yet decided) .. .. | 22,500 | .... |
| | 5 | L—Earthwork .. .. .. .. | 31,64,570 | 70,939 |
| | 6 | M—Plantation .. .. .. .. | 6,720 | .... |
| | 7 | O—Miscellaneous .. .. .. .. | 5,059 | 1,483 |
| | | Total, Supply Channel .. | 39,88,044 | 3,23,384 |
| | | *B—Containing Banks from head of natural channel to Makhi Weir and C—Flood Diversion Bank* | | |
| | 8 | A—Preliminary Expenditure .. .. .. | 63,000 | 43,037 |
| | 9 | B—Land .. .. .. .. | 1,45,000 | 52,024 |
| | 10 | C—Works .. .. .. .. | 4,20,000 | 7,470 |
| | 11 | K—Buildings .. .. .. .. | 3,40,000 | 2,57,937 |
| | | *Details* | | |
| | | Officers' Bungalows (1 No.) .. .. .. | Final details not yet decided. | 29,540 |
| | | Office blocks .. .. .. .. | | 44,679 |
| | | Inspection Bungalows and Sub-Divisional Officers' Rest Houses .. .. .. .. | | 1,45,996 |
| | | Quarters for Subordinates, Clerks, Menials, etc. (11 Nos.) | | 37,722 |
| | 12 | L—Earthwork— | | |
| | | Containing Bank, Right Side.. .. .. | 12,54,633 | 7,82,707 |
| | | Flood Diversion Bank, Left Side .. .. | 25,28,000 | 15,56,634 |
| | 13 | M—Plantation .. .. .. .. | 40,000 | 5,874 |
| | 14 | O—Miscellaneous .. .. .. .. | 1,19,367 | 45,528 |
| | 15 | P—Maintenance .. .. .. .. | 90,000 | 23,223 |
| | | Total containing banks from head of natural channel to Makhi Weir and Flood Diversion Bank .. | 50,00,000 | 27,74,434 |
| | | *(D) Mithrao Canal (Remodelling)* | | |
| | | *Mithrao Canal (Main line)* | | |
| | | (1) *Works* | | |
| | 16 | Head Works .. .. .. .. | 1,22,729 | .... |
| | | (2) *Main Canal and Branches* | | |
| | 17 | A—Preliminary Expenditure .. .. .. | 30,513 | 17,716 |
| | 18 | B—Land .. .. .. .. | 54,120 | 45 |
| | 19 | D—Regulators (6 Nos.) .. .. .. | 2,30,608 | .... |
| | 20 | G—Bridges (8 Nos.) .. .. .. | 1,38,148 | .... |
| | 21 | H—Escapes (2 Nos.) .. .. .. | 4,00,000 | .... |
| | 22 | K—Buildings .. .. .. .. | 1,86,900 | 1,73,148 |
| | | Carried over | .... | .... |

D—*contd.*

| Outlay | | Budget for 1928-29 | | | Item No. | Remarks |
|---|---|---|---|---|---|---|
| Actual to end of 1926-27 | Probable during 1927-28 | Works in progress | Works not commenced | Total | | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Rs. | Rs. | Rs. | Rs. | Rs. | | |
| 1,734 | 2,000 | 5,000 | .... | 5,000 | 1 | (*a*) |
| 2,49,680 | .... | 90,000 | .... | 90,000 | 2 | (*a*) & (*b*) |
| .... | .... | .... | .... | .... | 3 | |
| .... | .... | .... | .... | .... | 4 | |
| 72,252 | 2,95,000 | 3,00,000 | .... | 3,00,000 | 5 | (*a*) |
| .... | .... | .... | .... | .... | 6 | |
| 587 | 500 | 500 | .... | 500 | 7 | |
| 3,24,253 | 2,97,500 | 3,95,500 | .... | 3,95,500 | | In Appendix A these amounts are shown under Lloyd Barrage Circle. |
| 45,019 | .... | .... | 1,000 | 1,000 | 8 | (*a*) |
| 2,498 | 1,03,000 | 12,000 | 2,000 | 14,000 | 9 | (*a*) |
| .... | .... | .... | 10,000 | 10,000 | 10 | (*a*) |
| 2,05,720 | 27,000 | 12,000 | .... | 12,000 | 11 | |
| 30,826 | .... | .... | .... | .... | | |
| 39,717 | 4,000 | 1,000 | .... | 1,000 | | |
| 1,03,903 | 16,000 | 9,000 | .... | 9,000 | | |
| 31,274 | 7,000 | 2,000 | .... | 2,000 | | (*a*) |
| 6,06,193 | 96,000 | 5,000 | 1,22,000 | 1,27,000 | 12 | (*a*) |
| 2,21,363 | 3,57,100 | 3,00,000 | 60,000 | 3,60,000 | | |
| 2,316 | 7,600 | 4,500 | 2,000 | 6,500 | 13 | (*a*) |
| 29,028 | 16,055 | 8,100 | .... | 8,100 | 14 | (*a*) |
| 7,690 | 9,945 | 36,000 | .... | 36,000 | 15 | (*a*) |
| 11,19,827 | 6,16,700 | 3,77,600 | 1,97,000 | 5,74,600 | | |
| .... | .... | .... | .... | .... | 16 | |
| 16,993 | 1,160 | .... | 5,000 | 5,000 | 17 | (*a*) |
| 12 | 13,000 | .... | 15 000 | 15,000 | 18 | (*a*) |
| .... | .... | .... | 50,000 | 50,000 | 19 | (*a*) |
| .... | .... | .... | 30,000 | 30,000 | 20 | (*a*) |
| .... | .... | .... | .... | .... | 21 | |
| 1,71,121 | .... | .... | .... | .... | 22 | |
| .... | .... | .... | .... | .... | | |

APPENDIX

| Main Head | Item No. | Sub-head and name of work | Amount provided for in the Revised Recapitulation | Amount of sanctioned detailed working estimate |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 4(a) |
| | | | Rs. | Rs. |
| | | Brought forward | .... | .... |
| | | *Details* | | |
| Eastern Nara Canal System —*contd.* | | Officers' Bungalows (1 No.) .. .. .. | Details not yet decided. | 29,540 |
| | | Office Blocks .. .. .. .. | | 56,832 |
| | | Inspection Bungalows and Sub-Divisional Officers' Rest Houses .. .. .. .. | | 40,783 |
| | | Hospitals, workshops and store sheds .. .. | | 4,948 |
| | | Quarters for Subordinates, Clerks, Darogas and Menials, etc. (7 Nos.) .. .. .. .. | | 41,045 |
| | 23 | L—Earthwork .. .. .. .. | 11,28,616 | .... |
| | 24 | M—Plantation .. .. .. .. | 90,773 | .... |
| | 25 | O—Miscellaneous .. .. .. .. | 32,072 | 200 |
| | 26 | P—Maintenance .. .. .. .. | 20,199 | 1,976 |
| | | Total .. | 23,11,949 | 1,93,085 |
| | | (3) *Distributaries* | | |
| | 27 | A—Preliminary .. .. .. .. | Distribution not made previously. | 21,767 |
| | 28 | B—Land .. .. .. .. | It will be done in the 2nd revised recapitulation. | .... |
| | 29 | O—Miscellaneous .. .. .. .. | | 200 |
| | | Total .. | 9,32,351 | 21,967 |
| | | (4) *Drainage and Protective Works* | | |
| | 30 | A—Preliminary Expenses .. .. .. | 6,006 | .... |
| | 31 | B—Land .. .. .. .. | 40,336 | .... |
| | 32 | C—Works .. .. .. .. | 42,643 | .... |
| | 33 | L—Earthwork .. .. .. .. | 3,14,933 | .... |
| | | Total .. | 4,03,918 | .... |
| | | Total, Mithrao Canal (Main Line) .. | 37,70,947 | 2,15,052 |
| | | *Nabisar Branch* | | |
| | 34 | A—Preliminary Expenses .. .. .. | 9,100 | 5,060 |
| | 35 | B—Land .. .. .. .. | 30,163 | 13,828 |
| | 36 | D—Regulators (2 Nos.) .. .. .. | 29,043 | .... |
| | 37 | G—Bridges (6 Nos.) .. .. .. | 32,825 | .... |
| | 38 | K—Buildings .. .. .. .. | 80,429 | 69,563 |
| | | *Details* | | |
| | | Office Blocks .. .. .. .. | 6,000 | 5,727 |
| | | Inspection Bungalows and Sub-Divisional Officers' Rest Houses .. .. .. .. | 52,429 | 41,859 |
| | | Quarters for Subordinates, Clerks and Darogas and Menials, etc. .. .. .. .. | 22,000 | 21,977 |
| | | Carried over | .... | .... |

D—*contd.*

| Outlay | | Budget for 1928-29 | | | Item No. | Remarks. |
|---|---|---|---|---|---|---|
| Actual to end of 1926-27 | Probable during 1927-28 | Works in progress | Works not commenced | Total | | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Rs. | Rs. | Rs. | Rs. | Rs. | | |
| .... | .... | .... | .... | .... | | |
| 30,758 | .... | .... | .... | .... | | |
| 57,022 | .... | .... | .... | .... | | |
| 39,093 | .... | .... | .... | .... | | |
| 4,901 | .... | .... | .... | .... | | |
| 39,347 | .... | .... | .... | .... | | |
| .... | .... | .... | 75,000 | 75,000* | 23 | (*a*) *Includes Rs. 500 on account of provision under Workmen's Compensation Act. |
| .... | .... | .... | 2,000 | 2,000 | 24 | (*a*) |
| .... | .... | .... | 2,000 | 2,000 | 25 | (*a*) |
| 171 | 2,200 | .... | 2,000 | 2,000 | 26 | (*a*) |
| 1,88,297 | 16,360 | .... | 1,81,000 | 1,81,000 | | |
| 20,202 | .... | .... | .... | .... | 27 | |
| .... | 12,000 | .... | .... | .... | 28 | (*a*) |
| .... | .... | .... | .... | .... | 29 | |
| 20,202 | 12,000 | .... | .... | .... | | |
| .... | .... | .... | .... | .... | 30 | |
| .... | .... | .... | 10,000 | 10,000 | 31 | (*a*) |
| .... | .... | .... | .... | .... | 32 | |
| .... | .... | .... | .... | .... | 33 | |
| .... | .... | .... | 10,000 | 10,000 | | |
| 2,08,499 | 28,360 | .... | 1,91,000 | 1,91,000 | | |
| 5,003 | .... | .... | 1,000 | 1,000 | 34 | (*a*) |
| 9,170 | 1,000 | .... | .... | .... | 35 | |
| .... | 25,000 | .... | .... | .... | 36 | (*a*) |
| .... | 16,000 | .... | 15,000 | 15,000 | 37 | (*a*) |
| 65,032 | 2,000 | .... | .... | .... | 38 | |
| 5,608 | .... | .... | .... | .... | | |
| 38,176 | 1,000 | .... | .... | .... | | |
| 21,248 | 1,000 | .... | .... | .... | | |
| .... | .... | .... | .... | .... | | |

| Main Head | Item No. | Sub-head and name of work | Amount provided for in the Revised Recapitulation | Amount of sanctioned detailed working estimate |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 4(*a*) |
| | | Brought forward | Rs. .... | Rs. .... |
| Eastern Nara Canal System —*contd.* | 39 | L—Earthwork .. .. .. .. | 4,00,000 | 4,00,339 |
| | 40 | M—Plantation .. .. .. .. | 20,475 | 48 |
| | 41 | O—Miscellaneous .. .. .. .. | 12,074 | 368 |
| | 42 | P—Maintenance .. .. .. .. | 12,493 | 252 |
| | | Total .. | 6,26,602 | 4,89,458 |
| | | (3) *Distributaries* | | |
| | 43 | A—Preliminary Expenditure .. .. .. | Distribution not made in the 1st revised recapitulation. It will be done in the 2nd revised recapitulation. | 20,144 |
| | 44 | B—Land .. .. .. .. | | 9,817 |
| | 45 | D—Regulators .. .. .. .. | | .... |
| | 46 | G—Bridges .. .. .. .. | | .... |
| | 47 | L—Earthwork .. .. .. .. | | 2,33,670 |
| | 48 | M—Plantation .. .. .. .. | | .... |
| | 49 | O—Miscellaneous .. .. .. .. | | 200 |
| | | Total .. | .... | 2,63,831 |
| | | Total, Nabisar Branch .. | 6,26,602 | 7,53,289 |
| | | *Naokot Branch* | | |
| | 50 | A—Preliminary .. .. .. .. | 9,510 | 5,672 |
| | 51 | B—Land .. .. .. .. | 33,497 | 47,073 |
| | 52 | D—Regulators (4 Nos.) .. .. .. | 45,573 | .... |
| | 53 | F—Cross Drainage Works .. .. .. | 88,000 | .... |
| | 54 | G—Bridges (5 Nos.) .. .. .. | 24,005 | .... |
| | 55 | K—Buildings .. .. .. .. | 1,21,037 | 1,08,784 |
| | | *Details* | | |
| | | Office Blocks .. .. .. .. | 12,000 | 11,508 |
| | | Inspection Bungalows and Sub-Divisional Officers' Rest Houses .. .. .. .. | 51,037 | 41,894 |
| | | Quarters for Subordinates, Clerks, Menials, etc. .. | 58,000 | 55,382 |
| | 56 | L—Earthwork .. .. .. .. | 3,00,000 | .... |
| | 57 | M—Plantation .. .. .. .. | 24,570 | .... |
| | 58 | O—Miscellaneous .. .. .. .. | 13,358 | 200 |
| | 59 | P—Maintenance .. .. .. .. | 14,690 | 252 |
| | | Total .. | 6,74,240 | 1,61,981 |
| | | (3) *Distributaries* | | |
| | 60 | A—Preliminary Expenditure .. .. .. | Distribution not made previously. It is being done in the 2nd revised recapitulation. | 15,763 |
| | 61 | B—Land .. .. .. .. | | .... |
| | 62 | D—Regulators .. .. .. .. | | .... |
| | 63 | G—Bridges .. .. .. .. | | .... |
| | 64 | L—Earthwork .. .. .. .. | | .... |
| | 65 | M—Plantation .. .. .. .. | | .... |
| | 66 | O—Miscellaneous .. .. .. .. | | 200 |
| | | Total .. | .... | 15,963 |
| | | Total, Naokot Branch .. | 6,74,240 | 1,77,944 |
| | | Total, Mithrao Canal (Remodelling) .. | 50,71,789 | 11,46,285 |
| | | Carried over | .... | .... |

D—*contd.*

| Outlay | | Budget for 1928-29 | | | Item No. | Remarks |
|---|---|---|---|---|---|---|
| Actual to end of 1926-27 | Probable during 1927-28 | Works in progress | Works not commenced | Total | | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Rs. | Rs. | Rs. | Rs. | Rs. | | |
| .... | .... | .... | .... | .... | | |
| 2,19,609 | 76,000 | 30,000 | .... | 30,000 | 39 | |
| 44 | 1,000 | 1,000 | 1,000 | 2,000 | 40 | (a) |
| 97 | .... | .... | 2,000 | 2,000 | 41 | (a) |
| 224 | 1,000 | .... | 1,000 | 1,000 | 42 | (a) |
| 2,99,179 | 1,22,000 | 31,000 | 20,000 | 51,000 | | |
| 20,139 | 2,500 | .... | 2,000 | 2,000 | 43 | (a) |
| 628 | 5,000 | .... | .... | .... | 44 | |
| .... | .... | .... | 8,000 | 8,000 | 45 | (a) |
| .... | .... | .... | 20,000 | 20,000 | 46 | (a) |
| .... | 50,000 | 75,000 | .... | 75,000 | 47 | |
| .... | .... | .... | 1,000 | 1,000 | 48 | (a) |
| .... | .... | .... | 2,000 | 2,000 | 49 | (a) |
| 20,767 | 57,500 | 75,000 | 33,000 | 1,08,000 | | |
| 3,19,946 | 1,79,500 | 1,06,000 | 53,000 | 1,59,000 | | |
| 5,781 | .... | .... | 3,000 | 3,000 | 50 | (a) |
| 31,319 | 10,000 | .... | .... | .... | 51 | (a) & (b) |
| .... | .... | .... | 25,000 | 25,000 | 52 | (a) |
| .... | .... | .... | .... | .... | 53 | |
| .... | .... | .... | 10,000 | 10,000 | 54 | (a) |
| 69,712 | 37,000 | .... | .... | .... | 55 | |
| 8,181 | 3,000 | .... | .... | .... | | |
| 36,546 | 5,000 | .... | .... | .... | | |
| 24,985 | 29,000 | .... | .... | .... | | |
| .... | .... | .... | 1,20,000 | 1,20,000 | 56 | (a) |
| .... | .... | .... | 2,000 | 2,000 | 57 | (a) |
| .... | .... | .... | 2,000 | 2,000 | 58 | (a) |
| 224 | 800 | .... | 1,000 | 1,000 | 59 | (a) |
| 1,07,036 | 47,800 | .... | 1,63,000 | 1,63,000 | | |
| 14,807 | 2,500 | .... | 3,000 | 3,000 | 60 | (a) |
| .... | 9,000 | .... | 6,000 | 6,000 | 61 | (a) |
| .... | .... | .... | 15,000 | 15,000 | 62 | (a) |
| .... | .... | .... | 15,000 | 15,000 | 63 | (a) |
| .... | .... | .... | 30,000 | 30,000 | 64 | (a) |
| .... | .... | .... | 1,000 | 1,000 | 65 | (a) |
| .... | .... | .... | 2,000 | 2,000 | 66 | (a) |
| 14,807 | 11,500 | .... | 72,000 | 72,000 | | |
| 1,21,843 | 59,300 | .... | 2,35,000 | 2,35,000 | | |
| 6,50,288 | 2,67,160 | 1,06,000 | 4,79,000 | 5,85,000 | | |
| .... | .... | .... | .... | .... | | |

| Main Head | Item No. | Sub-head and name of work | Amount provided for in the Revised Recapitulation | Amount of sanctioned detailed working estimate |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 4(a) |
| | | Brought forward .. | Rs. .... | Rs. .... |
| Eastern Nara Canal System —*contd.* | | *E—Khipro Canal* | | |
| | | (1) *Works* | | |
| | 67 | Head Works .. .. .. .. | 61,364 | .... |
| | | (2) *Main Canal and Branches* | | |
| | 68 | A—Preliminary Expenditure .. .. .. | 19,110 | 5,750 |
| | 69 | B—Land .. .. .. .. | 80,386 | 66,692 |
| | 70 | D—Regulators (8 Nos.) .. .. .. | 1,31,978 | .... |
| | 71 | G—Bridges (6 Nos.) .. .. .. | 42,543 | 25,005 |
| | 72 | H—Escapes (1 No.).. .. .. .. | 14,280 | .... |
| | 73 | K—Buildings .. .. .. .. | 2,35,682 | 1,56,938 |
| | | *Details* | | |
| | | Office Blocks .. .. .. .. | Details not yet decided. | 30,343 |
| | | Inspection Bungalows and Sub-Divisional Officers' Rest Houses .. .. .. .. | | 77,253 |
| | | Quarters for Subordinates, Clerks, Darogas and Menials, etc. .. .. .. .. | | 49,342 |
| | 74 | L—Earthwork .. .. .. .. | 6,14,695 | 5,74,892<br>*4,52,302 |
| | 75 | M—Plantation .. .. .. .. | 42,997 | 594 |
| | 76 | O—Miscellaneous .. .. .. .. | 25,816 | .... |
| | 77 | P—Maintenance .. .. .. .. | 24,570 | 3,553 |
| | | Total .. | 12,32,057 | 12,85,726 |
| | | (3) *Distributaries* | | |
| | 78 | A—Preliminary Expenditure .. .. .. | Distribution not made previously. It is being done in the 2nd revised recapitulation. | 7,951 |
| | 79 | B—Land .. .. .. .. | | 52,520 |
| | 80 | L—Earthwork .. .. .. .. | | 4,36,526 |
| | 81 | O—Miscellaneous .. .. .. .. | | 495 |
| | 82 | P—Maintenance .. .. .. .. | | .... |
| | | Total .. | 8,08,275 | 4,97,492 |
| | | (4) *Drainage and Protective Works* | | |
| | 83 | A—Preliminary Expenses .. .. .. | 3,753 | .... |
| | 84 | B—Land .. .. .. .. | 24,202 | .... |
| | 85 | C—Works .. .. .. .. | 23,697 | .... |
| | 86 | L—Earthwork .. .. .. .. | 1,93,311 | .... |
| | | Total .. | 2,44,963 | .... |
| | | Total, Khipro Canal (Main Line) .. | 23,46,659 | 17,83,218 |
| | | Carried over .. | .... | .... |

D—*contd.*

| Outlay | | Budget for 1928-29 | | | Item No. | Remarks |
|---|---|---|---|---|---|---|
| Actual to end of 1926-27 | Probable during 1927-28 | Works in progress | Works not commenced | Total | | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Rs. | Rs. | Rs. | Rs. | Rs. | | |
| .... | .... | .... | .... | .... | | |
| .... | .... | ..... | .... | .... | 67 | |
| 11,034 | .... | .... | .... | .... | 68 | (*a*) |
| 63,668 | .... | .... | .... | .... | 69 | |
| .... | 10,000 | 30,000 | .... | 30,000 | 70 | (*a*) |
| .... | 20,000 | 30,000 | .... | 30,000 | 71 | (*a*) & (*b*) |
| .... | .... | .... | 5,000 | 5,000 | 72 | (*a*) |
| 1,43,137 | 3,467 | .... | .... | .... | 73 | |
| 28,522 | .... | .... | .... | .... | | |
| 72,930 | 167 | .... | .... | .... | | |
| 41,685 | 3,300 | .... | .... | .... | | |
| 2,12,244<br>3,82,995* | 1,37,733 | 1,02,000 | .... | 1,02,000(*f*) | 74 | (*b*) *These figures are for dragline excavators working in the Puran Dhoro Division and are debited to Earthwork.<br>(*f*) Includes Rs. 500 for provision under Workmen's Compensation Act. |
| 78 | 418 | 500 | .... | 500 | 75 | (*a*) |
| .... | 80 | 1,000 | .... | 1,000 | 76 | (*a*) |
| 829 | 1,995 | 2,000 | .... | 2,000 | 77 | |
| 8,13,985 | 1,73,693 | 1,65,500 | 5,000 | 1,70,500 | | |
| 20,747 | 951 | .... | .... | .... | 78 | (*a*) |
| 1,911 | 16,000 | 10,000 | .... | 10,000 | 79 | |
| 12,997 | 23,700 | 1,50,000 | .... | 1,50,000* | 80 | (*a*) *Includes Rs. 500 for provision under Workmen's Compensation Act. |
| .... | 400 | 500 | .... | 500 | 81 | (*a*) |
| .... | .... | .... | 500 | 500 | 82 | (*a*) |
| 35,655 | 41,051 | 1,60,500 | 500 | 1,61,000 | | |
| .... | .... | .... | .... | .... | 83 | |
| .... | .... | .... | .... | .... | 84 | |
| .... | .... | .... | .... | .... | 85 | |
| .... | .... | .... | .... | .... | 86 | |
| .... | .... | .... | ..... | .... | | |
| 8,49,640 | 2,14,744 | 3,26,000 | 5,500 | 3,31,500 | | |
| .... | .... | .... | .... | .... | | |

APPENDIX

| Main Head | Item No. | Sub-head and name of work | Amount provided for in the Revised Recapitulation | Amount of sanctioned detailed working estimate |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 4(*a*) |
| | | Brought forward .. | Rs. .... | Rs. .... |
| | | *Samarjo Branch* | | |
| Eastern Nara Canal System —*contd.* | 87 | A—Preliminary Expenditure .. .. .. | 6,006 | 1,609 |
| | 88 | B—Land .. .. .. | 18,100 | 40,964 |
| | 89 | D—Regulators (3 Nos.) .. .. .. | 21,788 | .... |
| | 90 | G—Bridges (3 Nos.) .. .. .. | 12,637 | .... |
| | 91 | K—Buildings .. .. .. .. | 72,744 | 44,181 |
| | | *Details* | | |
| | | Inspection Bungalows and Rest Houses .. .. | Details not made previously will be done in the 2nd revised recapitulation. | 18,458 |
| | | Quarters for Subordinates, Darogas and Menials, etc | | 25,723 |
| | 92 | L—Earthwork .. .. .. .. | 1,62,713 | 1,04,863 |
| | 93 | M—Plantation .. .. .. .. | 12,285 | 144 |
| | 94 | O—Miscellaneous .. .. .. .. | 10,724 | .... |
| | 95 | P—Maintenance .. .. .. .. | 7,543 | 384 |
| | | Total .. | 3,24,540 | 1,92,145 |
| | | *Distributaries* | | |
| | 96 | A—Preliminary Expenditure .. .. .. | Distribution not made. It is being done in the 2nd revised recapitulation. | 2,368 |
| | 97 | B—Land .. .. .. .. | | 23,346 |
| | 98 | L—Earthwork .. .. .. .. | | 1,60,231 |
| | 99 | O—Miscellaneous .. .. .. .. | | .... |
| | | Total .. | .... | 1,85,945 |
| | | Total, Samarjo Branch .. | 3,24,540 | 3,78,090 |
| | | Grand Total, Khipro Canal System .. | 26,71,199 | 21,61,308 |
| | | *F—Thar Canal (Remodelling)* | | |
| | 100 | A—Preliminary .. .. .. .. | 4,500 | 2,500 |
| | 101 | B—Land .. .. .. .. | 20,000 | .... |
| | 102 | C—Works .. .. .. .. | 70,000 | .... |
| | 103 | D—Regulators .. .. .. .. | .... | .... |
| | 104 | G—Bridges .. .. .. .. | .... | .... |
| | 105 | K—Buildings .. .. .. .. | 89,473 | 88,040 |
| | | *Details* | | |
| | | Office blocks .. .. .. .. | 15,000 | 14,978 |
| | | Inspection Bungalows and Sub-divisional Officers' Rest Houses .. .. .. .. | 53,473 | 52,481 |
| | | Quarters for Subordinates, Clerks, Darogas and Menials, etc. .. .. .. .. | 21,000 | 20,581 |
| | 106 | L—Earthwork .. .. .. .. | 90,000 | .... |
| | | Carried over .. | .... | .... |

D—*contd.*

| Outlay | | Budget for 1928-29 | | | Item No. | Remarks |
|---|---|---|---|---|---|---|
| Actual to end of 1926-27 | Probable during 1927-28 | Works in progress | Works not commenced | Total | | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Rs. | Rs. | Rs. | Rs. | Rs. | | |
| .... | .... | .... | .... | .... | | |
| 3,580 | .... | .... | .... | .... | 87 | (*a*) |
| 24,082 | .... | .... | .... | .... | 88 | (*b*) |
| .... | .... | .... | 10,000 | 10,000 | 89 | (*a*) |
| .... | .... | .... | 10,000 | 10,000 | 90 | (*a*) |
| 34,643 | 6,800 | .... | .... | .... | 91 | |
| 14,718 | 1,300 | .... | .... | .... | | |
| 19,925 | 5,500 | .... | .... | .... | | |
| 62,058 | 50,000 | .... | .... | .... | 92 | (*a*) |
| .... | 120 | 100 | .... | 100 | 93 | |
| .... | .... | .... | 500 | 500 | 94 | (*a*) |
| .... | 236 | 1,000 | .... | 1,000 | 95 | (*a*) |
| 1,24,363 | 57,156 | 1,100 | 20,500 | 21,600 | | |
| 8,471 | .... | .... | .... | .... | 96 | (*a*) |
| 664 | .... | 10,000 | .... | 10,000 | 97 | |
| .... | 5,000 | 60,000 | .... | 60,000 | 98 | |
| .... | .... | .... | 500 | 500 | 99 | (*a*) |
| 9,135 | 5,000 | 70,000 | 500 | 70,500 | | |
| 1,33,498 | 62,156 | 71,100 | 21,000 | 92,100 | | |
| 9,83,138 | 2,76,900 | 3,97,100 | 26,500 | 4,23,600 | | |
| 7,128 | .... | .... | .... | .... | 100 | (*a*) & (*b*) |
| .... | .... | .... | .... | .... | 101 | |
| .... | .... | .... | .... | .... | 102 | |
| .... | .... | .... | 20,000 | 20,000 | 103 | (*a*) & (*b*) |
| .... | .... | .... | 20,000 | 20,000 | 104 | (*a*) & (*b*) |
| 80,894 | 87 | .... | .... | .... | | |
| 13,452 | .... | .... | .... | .... | | |
| 49,249 | 87 | .... | .... | .... | | |
| 18,193 | .... | .... | .... | .... | | |
| .... | .... | .... | 50,000 | 50,000* | 106 | (*a*) *Includes Rs. 500 on account of provision under Workmen's Compensation Act. |
| .... | .... | .... | .... | .... | | |

| Main Head | Item No. | Sub-head and name of work | Amount provided for in the Revised Recapitulation | Amount of sanctioned detailed working estimate |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 4(a) |
| | | | Rs. | Rs. |
| | | Brought forward | .... | .... |
| Eastern Nara Canal System —*contd.* | 107 | M—Plantation .. .. .. .. | 4,000 | 288 |
| | 108 | O—Miscellaneous .. .. .. .. | 1,000 | 111 |
| | 109 | P—Maintenance .. .. .. .. | 6,000 | 960 |
| | | Total .. | 2,84,973 | 91,899 |
| | | (3) *Distributaries* | | |
| | 110 | A—Preliminary Expenses .. .. .. | Distribution not made previously. It is being done in the 2nd revised recapitulation. | 3,959 |
| | 111 | B—Land .. .. .. .. | | 42,780 |
| | 112 | L—Earthwork .. .. .. .. | | 1,60,213 |
| | 113 | O—Miscellaneous .. .. .. .. | | 305 |
| | 114 | P—Maintenance .. .. .. .. | | .... |
| | | Total .. | 3,40,000 | 2,07,257 |
| | | (4) *Drainage and Protective Works* | | |
| | 115 | A—Preliminary Expenses .. .. .. | 10,000 | 5,775 |
| | | Grand Total, Thar Canal System .. | 6,34,973 | 3,04,931 |
| | | *G—Jamrao Canal (Remodelling)* | | |
| | | *I—Head Works* | | |
| | 116 | C—Works .. .. .. .. | 10,000 | .... |
| | | *II—Main Canal and Branches* | | |
| | 117 | A—Preliminary Expenses .. .. .. | 20,000 | 20,950 |
| | 118 | B—Land .. .. .. .. | 30,000 | .... |
| | 119 | C—Works .. .. .. .. | 1,00,000 | .... |
| | 120 | K—Buildings .. .. .. .. | 50,000 | .... |
| | 121 | L—Earthwork .. .. .. .. | 2,60,000 | .... |
| | 122 | O—Miscellaneous .. .. .. .. | 10,000 | 374 |
| | | Total .. | 4,70,000 | 21,324 |
| | | *III—Distributaries* | | |
| | 123 | Distributaries .. .. .. .. | 5,00,000 | 312* |
| | | Carried over | .... | .... |

D—*contd.*

| Outlay | | Budget for 1928-29 | | | Item No. | Remarks |
|---|---|---|---|---|---|---|
| Actual to end of 1926-27 | Probable during 1927-28 | Works in progress | Works not commenced | Total | | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Rs. | Rs. | Rs. | Rs. | Rs. | | |
| .... | .... | .... | .... | .... | | |
| 29 | 92 | 200 | .... | 200 | 107 | |
| 116 | .... | 500 | .... | 500* | 108 | (a) |
| 586 | 768 | 500 | .... | 500 | 109 | |
| 88,753 | 947 | 1,200 | 90,000 | 91,200 | | |
| 17,112 | .... | .... | .... | .... | 110 | (a) |
| 14,867 | 11,053 | 10,000 | .... | 10,000 | 111 | |
| 6,300 | 72,000 | 1,00,000 | .... | 1,00,000 | 112 | (a) |
| .... | .... | .... | 500 | 500 | 113 | (a) |
| .... | .... | 500 | .... | 500 | 114 | (a) |
| 38,279 | 83,053 | 1,10,500 | 500 | 1,11,000 | | |
| 5,681 | .... | .... | .... | .... | 115 | |
| 1,32,713 | 84,000 | 1,11,700 | 90,500 | 2,02,200 | | |
| .... | .... | .... | .... | .... | 116 | |
| 18,521 | .... | .... | .... | .... | 117 | |
| .... | .... | .... | .... | .... | 118 | |
| .... | .... | .... | .... | .... | 119 | |
| .... | .... | .... | .... | .... | 120 | |
| .... | .... | .... | .... | .... | 121 | |
| 173 | .... | .... | .... | .... | 122 | |
| 18,694 | .... | .... | .... | .... | | |
| 42,242† | .... | .... | .... | .... | 123 | (a) |
| .... | .... | .... | .... | .... | | |

* Under O—Miscellaneous.

† Outlay on close contour survey, etc., under A—Preliminary Expenses.

APPENDIX

| Main Head | Item No. | Sub-head and name of work | Amount provided for in the Revised Recapitulation | Amount of sanctioned detailed working estimate |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 4(*a*) |
| | | Brought forward | Rs. .... | Rs. .... |
| | | *IV—Drainage and Protective Works* | | |
| Eastern Nara Canal System —*concld.* | 124 | L—Earthwork .. .. .. .. | 20,000 | .... |
| | | Grand Total, Jamrao Canal (Remodelling) .. | 10,00,000 | 21,036 |
| | | *H—Special Tools and Plant* | | |
| | 125 | Special Tools and Plant .. .. .. | 5,29,828 | ..... |
| | | *Add*—on account of adjustments since made by journal entries .. .. .. .. | .... | .... |
| | | Grand Total, I—Works, Eastern Nara Canal System .. | 1,88,95,833 | 67,31,978 |

(*a*) (1) Want of working estimate .. } The original
(2) Excess over working estimate .. }

(*b*) The excess over figure of revised recapitulation will be

D—*contd.*

| Outlay | | Budget for 1928-29 | | | Item No. | Remarks |
|---|---|---|---|---|---|---|
| Actual to end of 1926-27 | Probable during 1927-28 | Works in progress | Works not commenced | Total | | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Rs. .... | Rs. .... | Rs. .... | Rs. .... | Rs. .... | | |
| .... | .... | .... | .... | .... | *124 | |
| 60,936 | .... | .... | .... | .... | | |
| .... | .... | .... | .... | .... | 125 | Outlay on special tools and plant as well as the provision for 1928-29 under this head has been included in L—Earthwork (under various systems) to which head the expenditure incurred on the draglines and accessories is debitable. |
| 75,098 | .... | .... | .... | .... | | |
| 33,46,253 | 15,42,260 | 13,87,900 | 7,93,000 | 21,80,900* | | * The figure for the Eastern Nara Circle shown in Appendices A and C is Rs. 17,85,400 which is exclusive of Rs. 3,95,500 provided for the supply channel which latter is shown under Lloyd Barrage Circle. |

or revised estimates are under preparation.

dealt with in the second revised re-capitulation which is under preparation.

| Main Head | Item No. | Sub-head and name of work | Amount provided for in the Revised Recapitulation | Amount of sanctioned detailed working estimate |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 4(*a*) |
| Right Bank Canal System.— | | | Rs. | Rs. |
| | | RIGHT BANK CANAL SYSTEM | | |
| | | *North Western Perennial Canal* | | |
| | | I—Works | | |
| | | (2) *Main Canal and Branches—Main Line* | | |
| *North Western Perennial Canal.* | 1 | A—Preliminary Expenses .. .. .. | | 8,987 |
| | 2 | B—Land .. .. .. .. | | 3,72,031 |
| | 3 | D—Regulators .. .. .. .. | | .... |
| | 4 | F—Cross Drainage Works .. .. .. | | .... |
| | 5 | G—Bridges .. 2 Railway Bridges; 5 District Road Bridges; 2 Village Road Bridges .. | | .... |
| | 6 | K—Buildings .. .. .. .. | | 1,16,092 |
| | | *Details* | | |
| | | Inspection Bungalows complete with Outhouses— | | |
| | | I Class (1 No.) .. .. .. | | 28,825 |
| | | II Class (1 No.) .. .. .. | | 23,896 |
| | | Out offices to Inspection Bungalows— | | |
| | | I Class (1 No.) .. .. .. | | 6,738 |
| | | II Class (1 No.) .. .. .. | | 5,903 |
| | | Subordinates' rest houses with outhouses as bungalows at Garhi Yasin .. .. .. | | 12,785 |
| | | Establishment quarters, *i.e.*, quarters for Lower Subordinates, Signallers, Darogas, Chowkidars, etc., at Bagarji and Garhi Yasin .. .. .. | The detailed distribution not made in the first revised recapitulation. It is being done in the second. | 8,500 |
| | | Temporary Hospital with Hospital Assistant Quarters . | | 1,116 |
| | | Executive Engineer's office at Garhi Yasin .. | | 17,973 |
| | | Sub-Divisional office at Garhi Yasin .. .. | | 8,718 |
| | | Additions and alterations to old Inspection Bungalow at Bagarji .. .. .. | | 323 |
| | | Making a garden round the first class Inspection Bungalow at Garhi Yasin .. .. .. | | 1,000 |
| | | Making a garden round the second class Inspection Bungalow at Bagarji .. .. .. | | 315 |
| | 7 | L—Earthwork .. .. .. .. | | 25,73,617 |
| | 8 | M—Plantation .. .. .. .. | | 785 |
| | 9 | O—Miscellaneous .. .. .. .. | | 11,387 |
| | 10 | P—Maintenance .. .. .. .. | | 11,861 |
| | 11 | Minor Branches *ex*-Main Canal and Branches .. | | .... |
| | 12 | Distributaries .. .. .. .. | | 5,861 |
| | 13 | Aligning and excavating water courses .. .. | | .... |
| | 14 | Drainage and Protective Works .. .. | | 5,544 |
| | | Total .. | | 31,06,165 |
| | | *Deduct*—Recoveries from Zamindars and Colonists .. | | .... |
| | | Net Total, North-Western Perennial Canal, Main Line. | | 31,06,165 |
| | | *Warah Branch* | | |
| | 15 | A—Preliminary Expenses .. .. .. | | 27,996 |
| | 16 | B—Land .. .. .. .. | | 3,64,799 |
| | | Carried over | .... | .... |

D—*contd.*

| Outlay | | Budget for 1928-29 | | | Item No. | Remarks |
|---|---|---|---|---|---|---|
| Actual to end of 1926-27 | Probable during 1927-28 | Works in progress | Works not commenced | Total | | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Rs. | Rs. | Rs. | Rs. | Rs. | | |
| 8,224 | .... | .... | .... | .... | 1 | |
| 3,35,694 | 27,000 | .... | .... | .... | 2 | |
| .... | 40,000 | 1,00,000 | .... | 1,00,000 | 3 | (*a*) |
| .... | .... | .... | 50,000 | 50,000 | 4 | (*a*) |
| .... | 1,50,000 | 21,000 | 1,05,000 | 1,26,000 | 5 | (*a*) |
| 1,09,351 | 2,630 | .... | .... | .... | 6 | |
| 28,565 | 90 | .... | .... | .... | | |
| 21,455 | 84 | .... | .... | .... | | |
| 6,671 | .... | .... | .... | .... | | |
| 5,261 | .... | .... | .... | .... | | |
| 12,270 | .... | .... | .... | .... | | |
| 8,336 | .... | .... | .... | .... | | |
| 1,054 | .... | .... | .... | .... | | |
| 15,517 | 2,456 | .... | .... | .... | | |
| 8,550 | .... | .... | .... | .... | | |
| 321 | .... | .... | .... | .... | | |
| 1,038 | .... | .... | .... | .... | | |
| 313 | .... | .... | .... | .... | | |
| 20,50,653 | 3,10,500 | 3,00,000 | .... | 3,00,000* | 7 | (*a*)<br>*Includes Rs. 2,000 on account of provision under the Workmen's Compensation Act. |
| 335 | 445 | .... | 450 | 450 | 8 | (*a*) |
| 4,512 | 3,800 | 1,200 | 2,300 | 3,500 | 9 | |
| 5,326 | 3,557 | .... | 8,200 | 8,200 | 10 | (*a*) |
| .... | .... | .... | .... | .... | 11 | |
| 4,992 | 20,000 | .... | .... | .... | 12 | (*a*) |
| .... | .... | .... | .... | .... | 13 | |
| 4,301 | 578 | .... | .... | .... | 14 | |
| 25,23,388 | 5,58,510 | 4,22,200 | 1,65,950 | 5,88,150 | | |
| .... | .... | .... | .... | .... | | |
| 25,23,388 | 5,58,510 | 4,22,200 | 1,65,950 | 5,88,150 | | |
| 30,576 | 2,000 | 1,100 | .... | 1,100 | 15 | (*a*) |
| 1,69,202 | 600 | 1,000 | .... | 1,000 | 16 | |
| .... | .... | .... | .... | .... | | |

| Main Head | Item No. | Sub-head and name of work | Amount provided for in the Revised Recapitulation | Amount of sanctioned detailed working estimate |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 4(a) |
| Right Bank Canal System —*contd.* | | Brought forward | Rs. .... | Rs. .... |
| *North Western Perennial Canal*—contd. | 17 | D—Regulators .. .. .. .. | The detailed distribution not made previously in the first revised recapitulation. It is being done in the second. | 178 |
| | 18 | G—Bridges .. .. .. .. | | 155 |
| | 19 | K—Buildings .. .. .. .. | | 1,21,596 |
| | | *Details* | | |
| | | Inspection Bungalows complete with outhouses— II Class (4 Nos.) .. .. .. | | 21,000 |
| | | Outoffices to Inspection Bungalows— II Class (5 Nos.) .. .. .. | | 11,038 |
| | | Subordinates' rest-houses with outhouses as Bungalows (7 Nos.) .. .. .. .. | | 46,143 |
| | | Establishment quarters, *i.e.*, quarters for Lower Subordinates, Signallers, Darogas, Chowkidars, etc. .. | | 26,306 |
| | | Constructing Sub-Divisional offices at Rato-Dero and Warah .. .. .. .. | | 14,544 |
| | | Constructing Telegraph office with sluice establishment quarters .. .. .. .. | | 2,565 |
| | 20 | L—Earthwork .. .. .. .. | | 11,77,191 |
| | 21 | M—Plantation .. .. .. .. | | 2,248 |
| | 22 | O—Miscellaneous .. .. .. .. | | 20,066 |
| | 23 | P—Maintenance .. .. .. .. | | 3,956 |
| | 24 | Minor Branches *ex*-Main Canal and Branches .. | | .... |
| | 25 | Distributaries .. .. .. .. | | 11,609 |
| | 26 | Aligning and excavating water courses .. .. | | .... |
| | 27 | Drainage and Protective Works .. .. | | 261 |
| | | Total .. | | 17,30,055 |
| | | *Deduct*—Recoveries from Zamindars and Colonists .. | | .... |
| | | Net total, Warah Branch .. | | 17,30,055 |
| | | *Khirtar Branch* | | |
| | 28 | A—Preliminary Expenses .. .. .. | | 27,413 |
| | 29 | B—Land .. .. .. .. | | 1,28,510 |
| | 30 | D—Regulators (4 Nos.) .. .. .. | | .... |
| | 31 | G—Bridges (4 Nos.) .. .. .. | | 914 |
| | 32 | K—Buildings .. .. .. .. | | 1,41,470 |
| | | *Details* | | |
| | | Inspection Bungalows— 5, II Class .. .. .. .. | | 89,143 |
| | | Outoffices to above Bungalows— 5, II Class .. .. .. .. | | 11,625 |
| | | Subordinates' rest-houses with outhouses as Bungalows (7 Nos.) .. .. .. .. | | 33,100 |
| | | Subordinates', Signallers' and sluice establishment quarters and Darogas' Landhis .. .. | | 6,612 |
| | | Planting and maintaining trees and making garden in the compound of Inspection Bungalows .. .. | | 600 |
| | | Miscellaneous items, *e.g.*, excavating trial pits, etc. .. | | 390 |
| | | Carried over | .... | .... |

D—*contd.*

| Outlay | | Budget for 1928-29 | | | Item No. | Remarks |
|---|---|---|---|---|---|---|
| Actual to end of 1926-27 | Probable during 1927-28 | Works in progress | Works not commenced | Total | | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Rs. .... | Rs. .... | Rs. .... | Rs. .... | Rs. .... | | |
| 93 | 15,000 | 60,000 | 20,000 | 80,000* | 17 | (a) *Includes Rs. 23,100 for iron gates and accessories of regulators over Warah Branch which have been shown under "Special Tools and Plant" in Appendix "C." |
| 80 | 50,000 | 5,000 | 65,000 | 70,000 | 18 | (a) |
| 24,478 | 90,000 | 13,300 | 74,900 | 88,200 | 19 | (a) |
| 2,174 | 18,800 | .... | 35,300 | 35,300 | | (a) |
| 962 | 10,050 | .... | 11,400 | 11,400 | | (a) |
| 13,655 | 32,600 | 7,400 | 8,000 | 15,400 | | (a) |
| 218 | 26,200 | 5,900 | 4,000 | 9,900 | | (a) |
| 7,299 | .... | .... | 7,000 | 7,000 | | |
| 170 | 2,350 | .... | 9,200 | 9,200 | | (a) |
| 6,01,447 | 3,50,000 | 3,45,000 | .... | 3,45,000 | 20 | (a) |
| 604 | 1,300 | .... | 2,000 | 2,000 | 21 | (a) |
| 4,698 | 5,000 | 1,700 | 2,100 | 3,800 | 22 | |
| 819 | 6,000 | .... | 3,500 | 3,500 | 23 | (a) |
| .... | .... | .... | .... | .... | 24 | |
| 29,445 | 1,50,000 | 73,000 | 37,000 | 1,10,000 | 25 | (a) |
| .... | .... | .... | .... | .... | 26 | |
| 51 | .... | .... | .... | .... | 27 | |
| 8,61,493 | 6,69,900 | 5,00,100 | 2,04,500 | 7,04,600 | | |
| .... | .... | .... | .... | .... | | |
| 8,61,493 | 6,69,900 | 5,00,100 | 2,04,500 | 7,04,600 | | |
| 25,242 | 2,780 | .... | .... | .... | 28 | |
| 69,920 | 28,500 | 29,000 | 1,000 | 30,000 | 29 | |
| .... | .... | .... | 30,000 | 30,000 | 30 | (a) |
| 893 | 9,000 | 6,000 | 24,000 | 30,000 | 31 | (a) |
| 86,846 | 55,400 | 31,600 | 11,400 | 43,000 | 32 | (a) |
| 47,394 | 38,000 | 15,600 | .... | 15,600 | | (a) |
| 9,627 | 5,600 | 8,000 | .... | 8,000 | | (a) |
| 22,573 | 11,500 | 8,000 | 9,000 | 17,000 | | (a) |
| 6,161 | .... | .... | 1,800 | 1,800 | | (a) |
| 735 | 300 | .... | 600 | 600 | | (a) |
| 356 | .... | .... | .... | .... | | |
| .... | .... | .... | .... | .... | | |

| Main Head | Item No. | Sub-head and name of work | Amount provided for in the Revised Recapitulation | Amount of sanctioned detailed working estimate |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 4(a) |
| Right Bank Canal System —*contd.* | | Brought forward | Rs. .... | Rs. .... |
| *North Western Perennial Canal*—contd. | 33 | L—Earthwork .. .. .. .. | | 3,493 |
| | 34 | M—Plantation .. .. .. .. | | 1,035 |
| | 35 | O—Miscellaneous .. .. .. .. | | 15,168 |
| | 36 | P—Maintenance .. .. .. .. | | 1,801 |
| | 37 | Minor Branches *ex*-Main Canal and Branches .. | | .... |
| | 38 | Distributaries .. .. .. .. | | 1,67,568 |
| | 39 | Aligning and excavating water courses .. .. | | .... |
| | 40 | Drainage and Protective Works .. .. | | 1,024 |
| | | Total .. | | 4,88,396 |
| | | *Deduct*—Recoveries from Zamindars and Colonists .. | | .... |
| | | Net total, Khirtar Branch .. | | 4,88,396 |
| | | *Shahdadkot Branch* | | |
| | 41 | A—Preliminary Expenditure .. .. .. | | 20,460 |
| | 42 | B—Land .. .. .. .. | | 24,252 |
| | 43 | D—Regulators (2 Nos.) .. .. .. | | 315 |
| | 44 | G—Bridges (3 Nos.) .. .. .. | | 252 |
| | 45 | K—Buildings .. .. .. .. | Detailed distribution not made previously. It is being done in the second revised recapitulation. | 1,20,304 |
| | | *Details* | | |
| | | Inspection Bungalows— | | |
| | | 1st Class at Shahdadkot .. .. .. | | 33,224 |
| | | 2nd Class at Sujawal .. .. .. | | 23,387 |
| | | Out office to 2nd Class Bungalow at Sujawal .. | | 5,332 |
| | | Subordinate's Rest House at Shahdadkot .. .. | | 12,785 |
| | | Subordinate's Rest House type 'B' at Sujawal .. | | 9,501 |
| | | Executive Engineer's office at Shahdadkot .. | | 23,220 |
| | | Sub-divisional office at Shahdadkot .. .. | | 8,718 |
| | | Daroga's Landhi at Shahdadkot .. .. | | 1,888 |
| | | Temporary Dispensary and Medical Officer's quarters at Wariaso .. .. .. .. | | 969 |
| | | Making a garden and planting trees in the compound of 1st Class Inspection Bungalow at Shahdadkot .. | | 1,000 |
| | | Miscellaneous items, *e.g.*, excavating trial pits and providing pipe outlet from Sukkur canal mile 56/2 for buildings site near Sujawal .. .. .. | | 280 |
| | 46 | L—Earthwork .. .. .. .. | | 2,39,583 |
| | 47 | M—Plantation .. .. .. .. | | .... |
| | 48 | O—Miscellaneous .. .. .. .. | | 7,263 |
| | 49 | P—Maintenance .. .. .. .. | | 440 |
| | 50 | Minor Branches *ex* Main Canal and Branches .. | | .... |
| | 51 | Distributaries .. .. .. .. | | 1,74,671 |
| | 52 | Aligning and excavating water courses .. .. | | .... |
| | 53 | Drainage and Protective Works .. .. | | 1,040 |
| | | Total .. | | 5,88,580 |
| | | *Deduct*—Recoveries from Zamindars and Colonists .. | | .... |
| | | Net total, Shahdadkot Branch .. | | 5,88,580 |
| | | Carried over | | |

D—*contd.*

| Outlay | | Budget for 1928-29 | | | Item No. | Remarks |
|---|---|---|---|---|---|---|
| Actual to end of 1926-27 | Probable during 1927-28 | Works in progress | Works not commenced | Total | | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Rs. | Rs. | Rs. | Rs. | Rs. | | |
| .... | .... | .... | .... | .... | | |
| 1,497 | 1,00,000 | 1,20,000 | .... | 1,20,000 | 33 | (a) |
| 449 | 500 | 500 | 1,500 | 2,000 | 34 | (a) |
| 5,537 | 2,000 | .... | 10,000 | 10,000 | 35 | (a) |
| 983 | 700 | 2,500 | 3,500 | 6,000 | 36 | (a) |
| .... | .... | .... | .... | .... | 37 | |
| 65,746 | 1,31,500 | 1,34,600 | 15,400 | 1,50,000 | 38 | (a) |
| .... | .... | .... | .... | .... | 39 | |
| .... | 767 | .... | 2,000 | 2,000 | 40 | (a) |
| 2,57,113 | 3,31,147 | 3,24,200 | 98,800 | 4,23,000 | | |
| .... | .... | .... | .... | .... | | |
| 2,57,113 | 3,31,147 | 3,24,200 | 98,800 | 4,23,000 | | |
| 19,818 | 361 | .... | .... | .... | 41 | |
| 15,611 | 2,200 | .... | .... | .... | 42 | |
| 118 | 20,000 | 10,000 | 20,000 | 30,000 | 43 | (a) |
| 26 | 4,000 | 5,600 | 6,000 | 11,600 | 44 | (a) |
| 98,410 | 20,660 | .... | .... | .... | 45 | |
| 29,096 | 4,148 | .... | .... | .... | | |
| 17,610 | 7,516 | .... | .... | .... | | |
| 2,939 | 2,622 | .... | .... | .... | | |
| 12,320 | 170 | .... | .... | .... | | |
| 4,978 | 5,754 | .... | .... | .... | | |
| 21,119 | .... | .... | .... | .... | | |
| 8,612 | .... | .... | .... | .... | | |
| 20 | — 20 | .... | .... | .... | | |
| 950 | .... | .... | .... | .... | | |
| 654 | 302 | .... | .... | .... | | |
| 112 | 168 | .... | .... | .... | | |
| 3,49,442 | 1,500 | .... | .... | .... | 46 | (a) |
| .... | .... | .... | 600 | 600 | 47 | |
| 7,000 | 1,912 | 1,060 | 1,100 | 2,160 | 48 | (a) |
| 145 | 1,040 | 1,000 | 1,000 | 2,000 | 49 | (a) |
| .... | .... | .... | .... | .... | 50 | |
| 58,071 | 1,59,615 | 60,100 | 1,85,000 | 2,45,100 | 51 | (a) |
| .... | .... | .... | .... | .... | 52 | |
| 538 | 160 | .... | .... | .... | 53 | |
| 5,49,179 | 2,11,448 | 77,760 | 2,13,700 | 2,91,460 | | |
| .... | .... | .... | .... | .... | | |
| 5,49,179 | 2,11,448 | 77,760 | 2,13,700 | 2,91,460 | | |
| .... | .... | .... | .... | .... | | |

| Main Head | Item No. | Sub-head and name of work | Amount provided for in the Revised Recapitulation | Amount of sanctioned detailed working estimate |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 4(*a*) |
| | | | Rs. | Rs. |
| | | Brought forward .. | .... | .... |
| RIGHT BANK CANAL SYSTEM —*contd.* | | *Ratodero Branch* | | |
| *North Western Perennial Canal*—conold. | 54 | A—Preliminary expenses .. .. .. | | 9,493 |
| | 55 | B—Land .. .. .. | | 33,671 |
| | 56 | D—Regulators (1 No.) .. .. .. | | 126 |
| | 57 | G—Bridges (2 Nos.) .. .. .. | | 189 |
| | 58 | L—Earthwork .. .. .. .. | | .... |
| | 59 | M—Plantation .. .. .. .. | | .... |
| | 60 | O—Miscellaneous .. .. .. .. | | 720 |
| | 61 | P—Maintenance .. .. .. .. | | 20 |
| | 62 | Main Branches *ex* Main Canal and Branches .. | | .... |
| | 63 | Distributaries .. .. .. .. | | 1,32,870 |
| | 64 | Aligning and Excavating Water Courses .. .. | | .... |
| | 65 | Drainage and Protective Works .. .. | | 262 |
| | | Total .. | | 1,77,351 |
| | | *Deduct*—Recoveries from Zamindars and Colonists .. | | .... |
| | | Net Total, Ratodero Branch .. | | 1,77,351 |
| | | *Special Tools and Plant* | | |
| | 66 | Special Tools and Plant .. .. .. | | 7,747 |
| | | Grand Total, I—Works, North Western Perennial Canal. | Detailed distribution not made previously. It is being done in the 2nd revised recapitulation. | 60,98,294 |
| | | *Central Rice Canal—(Main Line)* | | |
| *Central Rice Canal.* | 1 | A—Preliminary expenses .. .. .. | | 22,717 |
| | 2 | B—Land .. .. .. .. | | 6,73,855 |
| | 3 | D—Regulators .. .. .. .. | | 60 |
| | 4 | E—Falls .. .. .. .. | | 20 |
| | 5 | G—Bridges (16 Nos.) .. .. .. | | 235 |
| | 6 | K—Buildings .. .. .. .. | | 1,97,669 |
| | | *Details* | | |
| | | Inspection Bungalows, complete with outhouses stables, wells, etc.— | | |
| | | 2—1st Class .. .. .. .. | | 23,909 |
| | | 6—2nd Class .. .. .. .. | | 52,794 |
| | | Out offices at same places as above bungalows (6 Nos.) | | 18,837 |
| | | Subordinates Rest Houses (6 Nos.) .. .. | | 58,014 |
| | | Telegraph office and sluice establishment quarters at regulators .. .. .. .. | | .... |
| | | Lower Subordinates', Signallers' and Chowkidars' quarters .. .. .. .. | | 3,276 |
| | | Constructing Darogas' Landhis .. .. | | 1,888 |
| | | Temporary dispensaries and Hospital Assistant's quarters .. .. .. .. | | 1,116 |
| | | Constructing Sub-Divisional officers' offices at Ruk, mile 50,66, Dokri and Kambar .. .. .. | | 26,828 |
| | | Carried over .. | .... | .... |

D—*continued.*

| Outlay | | Budget for 1928-29 | | | Item | Remarks |
|---|---|---|---|---|---|---|
| Actual to end of 1926-27 | Probable during 1927-28 | Works in progress | Works not commenced | Total | | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Rs. .... | Rs. .... | Rs. .... | Rs. .... | Rs. .... | | |
| 8,807 | 570 | .... | .... | .... | 54 | |
| 15,178 | 14,400 | .... | .... | .... | 55 | |
| 113 | 10,000 | 15,000 | .... | 15,000 | 56 | (a) |
| 39 | 3,000 | 1,700 | 5,000 | 6,700 | 57 | (a) |
| 14,074 | 70,000 | 22,000 | .... | 22,000 | 58 | (a) |
| .... | .... | .... | 300 | 300 | 59 | (a) |
| 440 | 1,115 | 1,340 | 550 | 1,890 | 60 | (a) |
| 13 | .... | .... | 500 | 500 | 61 | (a) |
| .... | .... | .... | .... | .... | 62 | |
| 71,777 | 61,154 | 33,700 | 57,000 | 90,700 | 63 | (a) |
| .... | .... | .... | .... | .... | 64 | |
| 157 | 40 | .... | .... | .... | 65 | |
| 1,10,598 | 1,60,279 | 73,740 | 63,350 | 1,37,090 | | |
| .... | .... | .... | .... | .... | | |
| 1,10,598 | 1,60,279 | 73,740 | 63,350 | 1,37,090 | | |
| 4,514 | .... | .... | .... | .... | | Rs. 23,100 for gates and accessories for regulators over Warah Branch, which have been shown under Special Tools and Plant in Appendix 'C', have been included in Item 17 D-Regulators under Warah Branch in this Appendix. |
| 43,06,285 | 19,31,284 | 13,98,000 | 7,46,300 | 21,44,300 | | |
| 21,842 | 300 | .... | .... | .... | 1 | |
| 4,80,416 | 4,03,500 | .... | .... | .... | 2 | (a) |
| 41 | 35,000 | 50,000 | 1,09,333 | 1,59,333 | 3 | (a) Includes Rs. 1,09,333 on account of cost of stony gates, roller boxes, etc., shown in Appendix 'C' under "Special Tools and Plant." |
| 10 | 30,000 | 60,000 | .... | 60,000 | 4 | (a) |
| 92 | 2,70,000 | 1,80,600 | 1,99,400 | 3,80,000 | 5 | (a) |
| 1,74,822 | 13,116 | 1,000 | 6,700 | 7,700 | 6 | |
| 22,072 | 100 | .... | .... | .... | | |
| 41,744 | 2,050 | .... | .... | .... | | |
| 22,525 | 150 | .... | .... | .... | | (a) |
| 53,532 | 1,550 | .... | .... | .... | | |
| .... | .... | .... | 6,700 | 6,700 | | (a) |
| 3,186 | 2,550 | 1,000 | .... | 1,000 | | (a) |
| 1,720 | .... | .... | .... | .... | | |
| 1,033 | 300 | .... | .... | .... | | |
| 24,250 | 1,500 | .... | .... | .... | | |
| .... | .... | .... | .... | .... | | |

| Main Head | Item No. | Sub-head and name of work | Amount provided for in the Revised Recapitulation | Amount of sanctioned detailed working estimate |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 4(*a*) |
| | | Brought forward | Rs. .... | Rs. .... |
| RIGHT BANK CANAL SYSTEM —*contd.* | | | | |
| *Central Rice Canal*—contd. | | Additions and alterations to old inspection bungalow at Bagarji .. .. .. .. | | 323 |
| | | Additions and alterations to the existing I class Inspection Bungalow at Ruk .. .. .. | | 9,656 |
| | | Additions and alterations to the existing I class Inspection Bungalow at Ghari .. .. .. | | 1,028 |
| | 7 | L—Earthwork .. .. .. .. | | 77,02,164 |
| | 8 | M—Plantation .. .. .. .. | | 110 |
| | 9 | O—Miscellaneous .. .. .. .. | | 8,469 |
| | 10 | P—Maintenance .. .. .. .. | | 3,295 |
| | 11 | Minor Branches *ex.* Main Canal and Branches .. | | 6,286 |
| | 12 | Distributaries .. .. .. .. | | 17,378 |
| | 13 | Aligning and excavating water courses .. .. | | .... |
| | 14 | Drainage and Protective Works .. .. | | .... |
| | | Total .. | | 86,32,258 |
| | | *Deduct*—Recoveries from Zamindars and Colonists .. | | .... |
| | | Net Total, Central Rice Canal (Main Line) .. | Detailed distribution not made previously. It is being done in the 2nd revised recapitulation. | 86,32,258 |
| | | *Begari Branch* | | |
| | 15 | A—Preliminary expenses .. .. .. | | 9,882 |
| | 16 | B—Land .. .. .. .. | | 2,625 |
| | 17 | D—Regulators .. .. .. .. | | .... |
| | 18 | F—Other Cross Drainage Works .. .. | | .... |
| | 19 | G—Bridges .. .. .. .. | | .... |
| | 20 | K—Buildings .. .. .. .. | | .... |
| | 21 | L—Earthwork .. .. .. .. | | .... |
| | 22 | M—Plantation .. .. .. .. | | .... |
| | 23 | O—Miscellaneous .. .. .. .. | | .... |
| | 24 | P—Maintenance .. .. .. .. | | .... |
| | 25 | Minor Branches *ex.* Main Canal and Branches .. | | .... |
| | 26 | Distributaries .. .. .. .. | | 4,140 |
| | 27 | Aligning and excavating water courses .. .. | | .... |
| | | Total .. .. | | 16,647 |
| | | *Deduct*—Recoveries from Zamindars and Colonists .. | | .... |
| | | Net Total, Begari Branch .. .. | | 16,647 |
| | | *Ghar Branch* | | |
| | 28 | A—Preliminary expenses .. .. .. | | 8,816 |
| | 29 | B—Land .. .. .. .. | | .... |
| | 30 | D—Regulators (1 No.) .. .. .. | | .... |
| | 31 | K—Buildings .. .. .. .. | | 21,338 |
| | | Carried over | .... | .... |

D—*contd.*

| Outlay | | Budget for 1928-29 | | | Item No. | Remarks |
|---|---|---|---|---|---|---|
| Actual to end of 1926-27 | Probable during 1927-28 | Works in progress | Works not commenced | Total | | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Rs. | Rs. | Rs. | Rs. | Rs. | | |
| .... | .... | .... | .... | | | |
| 321 | .... | .... | .... | .... | | |
| 3,400 | 4,916 | .... | .... | .... | | |
| 1,039 | .... | .... | .... | .... | | |
| 23,59,778 | 7,67,000 | 7,50,000 | .... | 7,50,000* | 7 | *Includes Rs. 2,000 on account of provision under Workmen's Compensation Act. |
| 251 | 1,000 | 2,500 | .... | 2,500 | 8 | (a) |
| 6,151 | 3,700 | 8,000 | 1,100 | 9,100 | 9 | (a) |
| 789 | 3,150 | 4,967 | 3,400 | 8,367 | 10 | (a) |
| 4,651 | 19,000 | 1,00,000 | .... | 1,00,000 | 11 | (a) |
| 14,927 | 2,000 | 1,00,000 | .... | 1,00,000 | 12 | (a) |
| .... | .... | .... | .... | .... | 13 | |
| .... | .... | .... | .... | .... | 14 | |
| 30,63,770 | 15,47,766 | 12,57,067 | 3,19,933 | 15,77,000 | | |
| .... | .... | .... | .... | .... | | |
| 30,63,770 | 15,47,766 | 12,57,067 | 3,19,933 | 15,77,000 | | |
| 5,002 | .... | .... | .... | .... | 15 | |
| 2,493 | .... | .... | .... | .... | 16 | |
| .... | .... | .... | .... | .... | 17 | |
| .... | .... | .... | .... | .... | 18 | |
| .... | .... | .... | .... | .... | 19 | |
| .... | .... | .... | .... | .... | 20 | As this branch is proposed to be abandoned no provision has been made for it. |
| .... | .... | .... | .... | .... | 21 | |
| .... | .... | .... | .... | .... | 22 | |
| .... | .... | .... | .... | .... | 23 | |
| .... | .... | .... | .... | .... | 24 | |
| .... | .... | .... | .... | .... | 25 | |
| 3,188 | .... | .... | .... | .... | 26 | |
| .... | .... | .... | .... | .... | 27 | |
| 10,683 | .... | .... | .... | .... | | |
| .... | .... | .... | .... | .... | | |
| 10,683 | .... | .... | .... | .... | | |
| 8,700 | 300 | .... | .... | .... | 28 | |
| .... | .... | .... | 3,000 | 3,000 | 29 | (a) |
| .... | .... | .... | 25,000 | 25,000 | 30 | (a) |
| 22,134 | .... | .... | .... | .... | 31 | |
| .... | .... | .... | .... | .... | | |

| Main Head | Item No. | Sub-head and name of work | Amount provided for in the Revised Recapitulation | Amount of sanctioned detailed working estimate |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 4(*a*) |
| | | | Rs. | Rs. |
| RIGHT BANK CANAL SYSTEM —contd. | | Brought forward .. | .... | ..... |
| | | *Details* | | |
| *Central Rice Canal*—contd. | | Inspection Bungalows complete with out-houses, stables, wells, etc. .. .. .. | | .... |
| | | 1 I class .. .. .. .. | | 10 |
| | | 1 II class .. .. .. .. | | .... |
| | | Constructing Sub-Divisional officer's rest houses with out-houses at same places as bungalows .. | | 12,610 |
| | | Sub-Divisional office at mile 9 Kambar .. .. | | 8,718 |
| | 32 | P—Maintenance .. .. .. | | 914 |
| | 33 | Minor Branches *Ex*-Main Canal and Branches .. | | 8,909 |
| | 34 | Distributaries .. .. .. | | 9,760 |
| | 35 | Aligning and excavating water-courses .. .. | | .... |
| | | Total .. | | 49,737 |
| | | *Deduct*—Recoveries from Zamindars and Colonists .. | | .... |
| | | Net total, Ghar Branch .. | | 49,737 |
| | | *Dhamrao Branch* | | |
| | 36 | A—Preliminary Expenses .. .. .. | | 2,958 |
| | 37 | B—Land .. .. .. .. | | .... |
| | 38 | D—Regulators .. .. .. | | .... |
| | 39 | Minor Branches *Ex*-Main Canal and Branches .. | | 1,243 |
| | 40 | Distributaries .. .. .. .. | | 4,363 |
| | 41 | Aligning and excavating water-courses .. .. | | .... |
| | | Total .. | | 8,564 |
| | | *Deduct*—Recoveries from Zamindars and Colonists .. | | .... |
| | | Net total, Dhamrao Branch .. | | 8,564 |
| | | *Mehar Branch* | | |
| | 42 | A—Preliminary Expenses .. .. .. | | 5,282 |
| | 43 | B—Land .. .. .. .. | | .... |
| | 44 | D—Regulators .. .. .. .. | | .... |
| | 45 | K—Buildings .. .. .. | | 5 |
| | | *Details* | | |
| | | Constructing 2nd Class Inspection Bungalow complete with out-houses, stables, etc. .. .. | | 5 |
| | 46 | Minor Branches *Ex*-Main Canal and Branches .. | | 3,160 |
| | 47 | Distributaries .. .. .. .. | | 7,885 |
| | 48 | Aligning and excavating water-courses .. .. | | .... |
| | | Total .. | | 16,332 |
| | | *Deduct*—Recoveries from Zamindars and Colonists .. | | .... |
| | | Net total, Mehar Branch .. | | 16,332 |
| | | *Special Tools and Plant* | | |
| | 49 | Special Tools and Plant .. .. .. | | .... |
| | | Total, I Works, Central Rice Canal .. | | 87,23,538 |
| | | Carried over .. | .... | .... |

Detailed distribution not made previously. It is being done in the 2nd revised recapitulation.

D—*continued.*

| Outlay | | Budget for 1928-29 | | | Item No. | Remarks |
|---|---|---|---|---|---|---|
| Actual to end of 1926-27 | Probable during 1927-28 | Works in progress | Works not commenced | Total | | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Rs. | Rs. | Rs. | Rs. | Rs. | | |
| .... | .... | .... | .... | .... | | |
| .... | .... | .... | .... | .... | | |
| 1 | .... | .... | .... | .... | | |
| .... | .... | .... | .... | .... | | |
| 13,113 | .... | .... | .... | .... | | |
| 9,020 | .... | .... | .... | .... | | |
| 522 | 100 | 200 | .... | 200 | 32 | |
| 8,782 | 250 | 25,000 | .... | 25,000 | 33 | (a) |
| 8,354 | 1,000 | 25,000 | .... | 25,000 | 34 | (a) |
| .... | .... | .... | .... | .... | 35 | |
| 48,492 | 1,650 | 50,200 | 28,000 | 78,200 | | |
| .... | .... | .... | .... | .... | | |
| 48,492 | 1,650 | 50,200 | 28,000 | 78,200 | | |
| 2,415 | 100 | .... | .... | .... | 36 | |
| .... | .... | .... | 3,000 | 3,000 | 37 | (a) |
| .... | .... | 10,000 | .... | 10,000 | 38 | (a) |
| 815 | 250 | 10,000 | .... | 10,000 | 39 | (a) |
| 3,670 | 500 | 20,000 | .... | 20,000 | 40 | (a) |
| .... | .... | .... | .... | .... | 41 | |
| 6,900 | 850 | 40,000 | 3,000 | 43,000 | | |
| .... | .... | .... | .... | .... | | |
| 6,900 | 850 | 40,000 | 3,000 | 43,000 | | |
| 4,681 | 300 | .... | .... | .... | 42 | |
| .... | .... | .... | 5,000 | 5,000 | 43 | (a) |
| .... | .... | 10,000 | .... | 10,000 | 44 | (a) |
| 2 | .... | .... | .... | .... | 45 | |
| 2 | .... | .... | .... | .... | | |
| 2,405 | 500 | 50,000 | .... | 50,000 | 46 | (a) |
| 6,567 | 1,000 | 25,000 | .... | 25,000 | 47 | (a) |
| .... | .... | .... | .... | .... | 48 | |
| 13,655 | 1,800 | 85,000 | 5,000 | 90,000 | | |
| .... | .... | .... | .... | .... | | |
| 13,655 | 1,800 | 85,000 | 5,000 | 90,000 | | |
| .... | .... | .... | .... | .... | 49 | Rs. 1,09,333 for cost of stony gates, roller boxes, etc., for regulators shown in Appendix 'C' under "Special Tools and Plant" have been included in Regulators (Item 3) under Central Rice Canal (Main Line) in this Appendix. |
| 31,43,500 | 15,52,066 | 14,32,267 | 3,55,933 | 17,88,200 | | |
| ..... | .... | .... | .... | .... | | |

| Main Head | Item No. | Sub-head and name of work | Amount provided for in the Revised Recapitulation | Amount of sanctioned detailed working estimate |
|---|---|---|---|---|
| | 2 | 3 | 4 | 4(a) |
| | | | Rs. | Rs. |
| RIGHT BANK CANAL SYSTEM —contd. | | Brought forward .. | .... | .... |
| | | *South Eastern Perennial (or Dadu) Canal, Main Line* | | |
| *South Eastern Perennial (or Dadu) Canal.* | 1 | A—Preliminary Expenses .. .. .. | Detailed distribution not made previously. It is being done in the 2nd revised recapitulation. | 39,434 |
| | 2 | B—Land .. .. .. .. | | 4,30,511 |
| | 3 | D—Regulators (19 Nos.) .. .. .. | | 129 |
| | 4 | G—Bridges (26 Nos.) .. .. .. | | 150 |
| | 5 | K—Buildings .. .. .. .. | | 2,37,780 |
| | | *Details* | | |
| | | Constructing Inspection Bungalows complete with out-houses, stables and wells, etc.— | | |
| | | 1 I Class .. .. .. .. | | 30,785 |
| | | 4 II class .. .. .. .. | | 55,987 |
| | | Constructing Sub-Divisional Officers' Rest Houses with out-houses (10 Nos.) .. .. .. | | 69,447 |
| | | Telegraph office and sluice establishment quarters .. | | 3,457 |
| | | Lower Subordinates', clerks', signallers' and chowkidars' quarters .. .. .. .. | | 13,433 |
| | | Temporary Dispensaries with Hospital Assistants' quarters .. .. .. .. | | 1,115 |
| | | Constructing Sub-Divisional Offices at Dadu, Naodero and Larkana .. .. .. .. | | 8,718 |
| | | Constructing Executive Engineers' offices at mile 50 (Larkana) and Dadu .. .. .. | | 23,500 |
| | | Additions and alterations to existing Public Works Department Bungalows at Bhan, Sita village and Dokri .. .. .. .. | | 4,141 |
| | | Additions and alterations to Railway houses being converted into Sub-Divisional Officers' rest houses and offices at Bhan, Sita, Pakha and Radhan .. | | 24,805 |
| | | Converting existing bungalow at Bahawalpur into Sub-Divisional Officer's rest house and converting Sub-Divisional Officer's rest house into out offices. | | 2,069 |
| | | Additions and alterations to existing inspection Bungalow at Bagarji (Part cost) .. .. .. | | 323 |
| | 6 | L—Earthwork .. .. .. .. | | 28,41,510 |
| | 7 | M—Plantation .. .. .. .. | | 3,501 |
| | 8 | O—Miscellaneous .. .. .. .. | | 23,024 |
| | 9 | P—Maintenance .. .. .. .. | | 2,692 |
| | 10 | Minor Branches *Ex*-Main Canal and Branches .. | | .... |
| | 11 | Distributaries .. .. .. .. | | 2,28,638 |
| | 12 | Aligning and excavating water-courses .. .. | | .... |
| | 13 | Drainage and Protective Works .. .. | | .... |
| | | Total .. | | 38,07,369 |
| | | *Deduct*—Recoveries from Zamindars and Colonists .. | | .... |
| | | Net total, Dadu Canal Main Line .. | | 38,07,369 |
| | | Carried over .. | .... | .... |

D—*continued*

| Outlay | | Budget for 1928-29 | | | Item No. | Remarks |
|---|---|---|---|---|---|---|
| Actual to end of 1926-27 | Probable during 1927-28 | Works in progress | Works not commenced | Total | | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Rs. | Rs. | Rs. | Rs. | Rs. | | |
| .... | .... | .... | .... | .... | | |
| 44,056 | 2,000 | 1,000 | .... | 1,000 | 1 | (a) |
| 4,15,933 | 9,500 | 5,000 | 1,00,000 | 1,05,000 | 2 | (a) |
| .... | 6,000 | .... | 77,728 | 77,728 | 3 | (a) Includes Rs. 57,728 on account of cost of stony gates, etc., for regulators which have been shown under "Special Tools and Plant" in Appendix "C". |
| .... | 2,21,600 | 81,000 | 1,09,400 | 1,90,400 | 4 | (a) |
| 1,97,536 | 35,700 | .... | 5,000 | 5,000 | 5 | |
| 29,892 | 868 | .... | .... | .... | | |
| 45,539 | 12,000 | .... | .... | .... | | |
| 60,435 | 4,902 | .... | .... | .... | | |
| .... | .... | .... | 5,000 | 5,000 | | |
| 2,034 | 9,850 | .... | .... | .... | | |
| 1,033 | .... | .... | .... | .... | | |
| 8,414 | .... | .... | .... | .... | | |
| 23,345 | 280 | .... | .... | .... | | |
| 3,698 | 5,000 | .... | .... | .... | | |
| 21,127 | 2,800 | .... | .... | .... | | |
| 1,698 | .... | .... | .... | .... | | |
| 321 | .... | .... | .... | .... | | |
| 14,69,878 | 7,01,800 | 2,93,000* | .... | 2,93,000 | 6 | * (1) Includes Rs. 10,000 for balance cost of dragline machines purchased in 1927-28 and shown under "Special Tools and Plant" in Appendix "C". (2) Includes also Rs. 1,000 on account of provision under the Workmen's Compensation Act. |
| 3,401 | 2,000 | 1,000 | .... | 1,000 | 7 | (a) |
| 10,887 | 4,718 | 10,872 | .... | 10,872 | 8 | (a) |
| 1,980 | 7,860 | 10,000 | .... | 10,000 | 9 | (a) |
| .... | .... | .... | .... | .... | 10 | |
| 2,43,924 | 2,71,622 | 3,12,000 | 23,000 | 3,35,000 | 11 | (a) |
| .... | .... | .... | .... | .... | 12 | |
| .... | 7,000 | .... | 28,000 | 28,000 | 13 | (a) |
| 23,87,595 | 12,69,800 | 7,13,872 | 3,43,128 | 10,57,000 | | |
| .... | .... | .... | .... | .... | | |
| 23,87,595 | 12,69,800 | 7,13,872 | 3,43,128 | 10,57,000 | | |
| .... | .... | .... | .... | .... | | |

| Main Head | Item No. | Sub-head and name of work | Amount provided for in the Revised Recapitulation | Amount of sanctioned detailed working estimate |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 4(*a*) |
| | | | Rs. | Rs. |
| RIGHT BANK CANAL SYSTEM —*concld.* | | Brought forward .. | .... | .... |
| | | *Johi Branch* | | |
| *South Eastern Perennial (or Dadu) Canal*—concld. | 14 | A—Preliminary .. .. .. .. | Detailed distribution not made previously. It is being done in the 2nd revised recapitulation. | 11,492 |
| | 15 | B—Land .. .. .. .. | | 30,817 |
| | 16 | D—Regulators (2 numbers) .. .. .. | | 150 |
| | 17 | G—Bridges .. .. .. .. | | 150 |
| | 18 | K—Buildings .. .. .. .. | | 93,750 |
| | | *Details* | | |
| | | Constructing II Class Inspection Bungalows complete with outhouses, etc. (4 numbers) .. .. | | 41,191 |
| | | Constructing outoffices to above bungalows .. | | 3,397 |
| | | Constructing Sub-Divisional Officers' rest houses (6 numbers) .. .. .. .. | | 18,082 |
| | | Constructing Lower Subordinates', Signallers' and Chowkidars' quarters .. .. .. | | 4,324 |
| | | Constructing new outoffice, sub-divisional office and Lower Subordinate's quarters at Sita Road .. | | 19,572 |
| | | Additions and alterations to District Bungalow at Mado .. .. .. .. | | 4,575 |
| | | Constructing sub-divisional office at Johi .. .. | | 2,609 |
| | 19 | L—Earthwork .. .. .. .. | | 2,05,808 |
| | 20 | O—Miscellaneous .. .. .. .. | | 1,504 |
| | 21 | P—Maintenance .. .. .. .. | | 1,651 |
| | 22 | Minor Branches *Ex*-Main Canal and Major Branches .. | | .... |
| | 23 | Distributaries .. .. .. .. | | 7,227 |
| | 24 | Aligning and excavating water-courses .. .. | | .... |
| | | Total .. | | 3,52,549 |
| | | *Deduct*—Recoveries from Zamindars and Colonists .. | | .... |
| | | Net total, Johi Branch .. | | 3,52,549 |
| | | *Special Tools and Plant* | | |
| | 25 | Special Tools and Plant .. .. .. | | .... |
| | | Grand total, I Works, South-Eastern Perennial (or Dadu) Canal .. .. .. .. | .... | 41,59,918 |
| | | *Add*—On account of adjustment since made by journal entries .. .. .. | .... | .... |
| | | Grand total, I Works for Right Bank Canal System .. | 4,27,04,654 | 1,89,81,750 |

(*a*) (1) Want of working estimate.
(2) Excess over working estimate. } The original or revised estimates are under preparation.

D—*continued*

| Outlay | | Budget for 1928-29 | | | Item No. | Remarks |
|---|---|---|---|---|---|---|
| Actual to end of 1926-27 | Probable during 1927-28 | Works in progress | Works not commenced | Total | | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Rs. | Rs. | Rs. | Rs. | Rs. | | |
| .... | .... | .... | .... | .... | | |
| 17,004 | 1,000 | 1,000 | .... | 1,000 | 14 | (a) |
| 16,355 | 4,000 | 12,000 | .... | 12,000 | 15 | (a) |
| .... | 5,000 | .... | 17,000 | 17,000 | 16 | (a) |
| .... | 5,000 | .... | 14,000 | 14,000 | 17 | (a) |
| 51,722 | 34,700 | 13,000 | .... | 13,000 | 18 | (a) |
| 23,661 | 10,000 | 7,500 | .... | 7,500 | | |
| .... | 4,000 | 1,000 | .... | 1,000 | | (a) |
| 9,968 | 10,600 | .... | .... | .... | | |
| 2,442 | 3,800 | 500 | .... | 500 | | (a) |
| 13,167 | 5,800 | .... | .... | .... | | |
| .... | 500 | 4,000 | .... | 4,000 | | |
| 2,484 | .... | .... | .... | .... | | |
| 1,98,175 | 53,000 | 53,000 | .... | 53,000 | 19 | (a) |
| 566 | 1,000 | 1,000 | .... | 1,000 | 20 | |
| 795 | 1,000 | 3,000 | .... | 3,000 | 21 | (a) |
| .... | .... | .... | .... | .... | 22 | |
| 17,473 | 12,000 | 19,000 | 79,000 | 98,000 | 23 | (a) |
| .. | .... | .... | .... | .... | 24 | |
| 3,02,090 | 1,16,700 | 1,02,000 | 1,10,000 | 2,12,000 | | |
| .... | .... | .... | .... | .... | | |
| 3,02,090 | 1,16,700 | 1,02,000 | 1,10,000 | 2,12,000 | | |
| .... | .... | .... | .... | .... | 25 | Rs. 67,728 have been included in items 3 and 6 under South-Eastern Perennial (Dadu) Canal in this Appendix, while in Appendix 'C' these amounts are shown under "Special Tools and Plant." |
| 26,89,685 | 13,86,500 | 8,15,872 | 4,53,128 | 12,69,000 | | |
| 2,66,775 | .... | .... | .... | .... | | |
| 1,04,06,245 | 48,69,850 | 36,46,139 | 15,55,361 | 52,01,500 | | |

APPENDIX

| Main Head | Item No. | Sub-head and name of work | Amount provided for in the Revised Recapitulation | Amount of sanctioned detailed working estimate |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 4(*a*) |
| | | | Rs. | Rs. |
| | | *Manchar Drain and Regulator* | | |
| Manchar Drain and Regulator | 1 | A—Preliminary Expenses .. .. .. | .. | 21,521 |
| | 2 | B—Land .. .. .. .. | 13,850 | .... |
| | 3 | D—Regulators .. .. .. .. | 27,57,850 | .... |
| | 4 | K—Buildings .. .. .. .. | .... | 18,707 |
| | | *Details* | | |
| | | Constructing new Inspection Bungalow and out-houses and out-offices at Sohwan .. .. .. | Distribution not yet finally decided | 18,707 |
| | | Sub-divisional Officer's rest-house at Bakrani .. | | ..... |
| | | Lower Subordinates' and menials' quarters at Ganj Basuli and Flood Protective Bund .. .. | | .... |
| | 5 | L—Earthwork .. .. .. .. | 31,53,200 | .... |
| | 6 | P—Maintenance .. .. .. .. | .... | .... |
| | | Total .. | 59,24,900 | 40,228 |
| | | *Special Tools and Plant* | | |
| | 7 | Special Tools and Plant .. .. .. | 2,96,245 | .... |
| | | Total, Manchar Drain and Regulator .. | 62,21,145 | 40,228 |

(*a*) (1) Want of working estimate
(2) Excess over working estimate
} The original or revised estimates are under preparation.

(*b*) The excess over the revised recapitulation figures is being dealt with in the second revised recapitulation.

D—*continued*.

| Outlay | | Budget for 1928-29 | | | Item No. | Remarks |
|---|---|---|---|---|---|---|
| Actual to end of 1926-27 | Probable during 1927-28 | Works in progress | Works not commenced | Total | | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Rs. | Rs. | Rs. | Rs. | Rs. | | |
| 12,173 | 9,000 | 15,000 | .... | 15,000 | (*b*) 1 | The working estimates for items 2, 3, 5 and 6 are under preparation. The excess over working estimates will be covered by the revised or original estimates which are under preparation. |
| .... | .... | .... | 1,500 | 1,500 | (*a*) 2 | |
| .... | .... | .... | 50,000 | 50,000 | (*a*) 3 | |
| 16,423 | 5,700 | .... | 14,600 | 14,600 | (*a*), (*b*) 4 | |
| 16,423 | 1,700 | .... | .... | .... | (*a*) | The project provision for the whole system is again being revised and the provision shown in column 4 will undergo changes in the second revised recapitulation. |
| .... | .... | .... | 10,600 | 10,600 | | |
| .... | 4,000 | .... | 4,000 | 4,000 | (*a*) | |
| .... | .... | .... | 1,25,000 | 1,25,000 | (*a*) 5 | |
| .... | 370 | 400 | .... | 400 | (*a*) 6 | |
| 28,596 | 15,070 | 15,400 | 1,91,100 | 2,06,500 | | |
| .... | .... | .... | .... | .... | 7 | |
| 28,596 | 15,070 | 15,400 | 1,91,100 | 2,06,500 | | |

| Main Head | Item No. | Sub head and name of work | Amount provided for in the Revised Recapitulation | Amount of sanctioned detailed working estimate |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 4(a) |
| | | | Rs. | Rs. |
| | | ABSTRACT | | |
| | | *I.—Works* | | |
| Lloyd Barrage and Canals Construction Scheme. | | Barrage including Canal Head Regulators .. | 5,77,32,106 | 3,21,56,513 |
| | | Rohri Canal System and Khairpur Feeders .. | 3,23,09,515 | 1,68,07,809 |
| | | Eastern Nara Canal System .. .. .. | 1,88,95,833 | 67,31,978 |
| | | Right Bank Canal System .. .. .. | 4,27,04,654 | 1,89,81,750 |
| | | Manchar Regulator and Drains .. .. | 62,21,145 | 40,228 |
| | | Rectangulation, sub-rectangulation, surveying, levelling etc., to be done by the Government of India Survey Party and by Revenue Surveyor .. .. | .... | .... |
| | | Total, I Works .. | 15,78,63,253† | 7,47,18,278 |
| | | *Deduct*—Credit on account of the adjustment of half the cost of the Assistant Revenue Officer and his establishment by debit to '5-Land Revenue' .. | .... | .... |
| | | Lump deduction for probable savings. .. | .... | .... |
| | | Net Total, I—Works .. | 15,78,63,253 | 7,47,18,278 |
| | | II.—Establishment .. .. .. | 2,60,02,294 | .... |
| | | Pensionary Charges .. .. .. | .... | .... |
| | | III.—Tools and Plant .. .. .. | 41,44,201‡ | .... |
| | | IV.—Suspense .. .. .. .. | .... | .... |
| | | *Deduct*—Receipts on capital account .. .. | .... | .... |
| | | Grand total .. | 18,80,09,748 | 7,47,18,278 |
| | | *Deduct*—Salvage value .. | —74,64,680 | |
| | | | 18,05,45,068 | |
| | | *Deduct*—Share of cost of the Barrage payable by Khairpur State. | —25,37,000 | |
| | | Total. Direct charges .. | 17,80,08,068 | |

D—*concluded*

| Outlay | | Budget for 1928-29 | | | Item No. | Remarks |
|---|---|---|---|---|---|---|
| Actual to end of 1926-27 | Probable during 1927-28 | Works in progress | Works not commenced | Total | | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| Rs. | Rs. | Rs. | Rs. | Rs. | | |
| 1,76,27,292 | 67,26,220 | 29,66,700 | 29,01,900 | 58,68,600 | | |
| 93,07,959 | 30,10,500 | 24,90,200 | 21,38,300 | 46,28,500 | | |
| 33,46,253 | 15,42,260 | 13,87,900 | 7,93,000 | 21,80,900 | | |
| 1,04,06,245 | 48,69,850 | 36,46,139 | 15,55,361 | 52,01,500 | | |
| 28,596 | 15,070 | 15,400 | 1,91,100 | 2,06,500 | | |
| (1,53,162)* | 3,24,100 | 3,73,000 | 1,59,000 | 5,32,000 | | * This expenditure has now been debited to various systems of canals and included therein according to the area surveyed or levelled. |
| 4,07,16,345 | 1,64,88,000 | 1,08,79,339 | 77,38,661 | 1,86,18,000 | | † This amount is arrived at after deducting recoveries to be made from colonists and zamindars on the Rohri Canal and Right Bank Canal Systems (Rs. 1,01,58,500); but it is inclusive of the salvage value (Rs. 74,64,680) which is deducted separately in this column. |
| .... | .... | —20,000 | .... | —20,000 | | |
| .... | .... | —25,00,000 | .... | —25,00,000 | | |
| 4,07,16,345 | 1,64,88,000 | 83,59,339 | 77,38,661 | 1,60,98,000 | | |
| 90,50,210 | 30,66,000 | 34,47,000 | .... | 34,47,000 | | |
| 3,94,563 | 4,29,000 | 4,00,000 | .... | 4,00,000 | | |
| 17,98,847 | 1,77,000 | 1,41,000 | .... | 1,41,000 | | ‡ Rs. 1,90,00,000 transferred to I—Works for Special Tools and Plant in the Barrage. |
| 15,13,933 | 5,12,000 | 1,92,000 | .... | 1,92,000 | | |
| —63,535 | .... | .... | .... | .... | | |
| 5,34,10,363 | 2,06,72,000 | 1,25,39,339 | 77,38,661 | 2,02,78,000 | | |

# APPENDIX E

## Lloyd Barrage and Canals Construction Project

### *Sub-head II—Establishments*

| Number 1927-28 | Number 1928-29 | Particulars | Actuals, 1926-27 | Budget estimate, 1927-28 | Budget Estimate, 1928-29 | | | Remarks |
|---|---|---|---|---|---|---|---|---|
| | | | | | Provision for items provided for in budget estimate, 1927-28 | Provision for items not provided in budget estimate, 1927-28 | Total | |
| | | | | Rs. | Rs. | Rs. | Rs. | |
| | | SIND | | | | | | |
| | | Lloyd Barrage and Canals Construction | | | | | | |
| | | *I—Chief Engineer* | | | | | | |
| | | (a) *Pay of Officers*— | | | | | | |
| 1 | 1 | Chief Engineer at Rs. 3,000 ... | | 36,000 | 36,000 | ... | | Non-voted. |
| | | Special pay ... ... | | 1,920 | 1,920 | ... | | Do. |
| 1 | 1 | Executive Engineer ... | | 14,350 | 12,550 | ... | | Non-voted. |
| | | Special pay ... ... | | 1,892 | 1,748 | ... | | Do. |
| 1 | 1 | Assistant Engineer ... | | 5,180 | 5,180 | ... | | |
| | | Special pay ... ... | | 1,414 | 1,414 | ... | | |
| | | | | 60,756 | 58,812 | ... | 58,812 | |
| | | (b) *Pay of establishment*— | | | | | | |
| 1 | 1 | Upper Subordinate, 100—12—460 ... ... | | 3,948 | 4,092 | ... | | |
| | | Special pay ... ... | | 1,601 | 1,283 | ... | | |
| 1 | 1 | Upper Subordinate (temporary) | | 3,828 | 3,972 | ... | | |
| | | Petty Establishment ( do. ) | | 5,160 | 5,220 | ... | | |
| | | Office Establishment ( do. ) | | 75,494 | 78,048 | | | |
| | | | | 90,031 | 92,615 | ... | 92,615 | |
| | | (c) *Allowances*— | | | | | | |
| | | Compensatory allowance ... | | 1,600 | ... | ... | | Non-voted. |
| | | Do. do. ... | | 1,640 | 1,645 | ... | | |
| | | House rent allowance ... | | ... | 1,910 | ... | | Non-voted. |
| | | Do. do. ... | | 3,071 | 4,088 | ... | | |
| | | Travelling allowance ... | | 3,000 | 4,000 | ... | | Non-voted. |
| | | Do. do. ... | | 4,000 | 3,500 | ... | | |
| | | | | 13,311 | 15,093 | ... | 15,093 | |
| | | (d) *Contingencies*— | | | | | | |
| | | Contingencies ... ... | | 13,300 | 17,000 | ... | | |
| | | | | 13,300 | 17,000 | ... | 17,000 | |
| | | Leave salary and officiating allowance ... ... | | 4,465 | ... | ... | 4,634 | |
| | | *Deduct*—Leave salary and officiating allowance ... | | - 4,465 | ... | ... | - 4,634 | |
| | | Rounding ... | | + 2 | ... | ... | - 20 | |
| | | *Deduct*—Probable saving ... | | 100 | ... | ... | 100 | Non-voted. |
| | | Do. do. ... | | 8,700 | ... | ... | 9,100 | |
| | | Total, I—Chief Engineer ... | | 1,68,600 | ... | ... | 1,74,300 | |
| | | *II—Specialist Officers* | | | | | | |
| | | (a) *Pay of Officers*— | | | | | | |
| 1 | 1 | Executive Engineer, Power Supply and Workshop Division ... ... | | 12,600 | 13,200 | ... | | |
| | | Special pay ... ... | | 1,200 | 3,096 | ... | | |
| | | | | 13,800 | 16,296 | ... | 16,296 | |
| | | Rounding ... | | | | | + 4 | |
| | | Total, II—Specialist Officers ... | | 13,800 | ... | ... | 16,300 | |

Rs. 28,18,312 for pay of officers and establishment allowances and contingencies.

APPENDIX E—*contd.*

| Number | | Particulars | Actuals, 1926-27 | Budget estimate, 1927-28 | Budget Estimate, 1928-29 | | | Remarks |
|---|---|---|---|---|---|---|---|---|
| 1927-28 | 1928-29 | | | | Provision for items provided for in budget estimate, 1927-28 | Provision for items not provided in budget estimate, 1927-28 | Total | |
| | | | Rs. | Rs. | Rs. | Rs. | Rs. | |
| | | *III—Superintending Engineers* | | | | | | |
| | | (*a*) *Pay of Officers*— | | | | | | |
| 5 | 5 | Superintending Engineers ... | | 1,26,400 | 1,26,800 | ... | | Non-voted. |
| | | Special pay .. ... | | 12,000 | 12,000 | ... | | Do. |
| 3 | 4 | Assistant Engineers ... | | 18,150 | 25,520 | ... | | |
| | | Special pay ... ... | | 4,481 | 6,726 | ... | | |
| 1 | 1 | Temporary Engineer ... | | 7,850 | 10,250 | ... | | |
| | | *Deduct*—Probable savings ... | | 22,000 | 25,000 | ... | | Non-voted. |
| | | | | 1,46,881 | 1,56,296 | ... | 1,56,296 | |
| | | (*b*) *Pay of Establishment*— | | | | | | |
| 2 | 1 | Upper Subordinate (permanent) ... ... | | 4,776 | 2,940 | ... | | |
| | | Special pay ... ... | | 3,724 | 1,145 | ... | | |
| 2 | 3 | Upper Subordinates (temporary) | | 5,400 | 8,304 | ... | | |
| | | Special pay ... ... | | ... | 600 | ... | | |
| | | Petty Establishment (temporary). | | 15,956 | 15,748 | (2) 480 | | |
| | | Office Establishment (temporary). | | 81,512 | 82,878 | (2) 1,800(*a*) | 1,13,895 | (*a*) These two appointments which involved recurring expenditure were sanctioned by Government. One during 1926-27 and the other during 1927-28. |
| | | | | 1,11,368 | 1,11,615 | 2,280 | | |
| | | (*c*) *Allowance, etc.*— | | | | | | |
| | | House rent allowance ... | | 5,830 | 5,750 | ... | | Non-voted. |
| | | Do. do. ... | | 1,702 | 4,579 | ... | | |
| | | Compensatory allowance ... | | 1,684 | 1,696 | ... | | |
| | | Travelling allowance ... | | 14,200 | 17,600 | ... | | Non-voted. |
| | | Do. do. ... | | 17,200 | 13,800 | ... | | |
| | | | | 40,616 | 43,425 | ... | 43,425 | |
| | | (*d*) *Contingencies*— | | | | | | |
| | | Contingencies ... ... | | 36,600 | 35,550 | ... | | |
| | | | | 36,600 | 35,550 | | 35,550 | |
| | | Leave salary and officiating allowance ... ... | | 5,491 | | | 6,206 | |
| | | *Deduct*—Leave salary and officiating allowance. ... | | −5,491 | | | −6,206 | |
| | | Rounding ... | | +35 | | | +34 | |
| | | *Deduct*—Probable saving ... | | 200 | | | 200 | Non-voted. |
| | | Do. do. ... | | 16,500 | | | 17,300 | |
| | | Total, III—Superintending Engineers. ... ... | | 3,18,800 | | | 3,31,700 | |
| | | ... ... | | | | | | |
| | | *IV—Executive* | | | | | | |
| | | (*a*) *Pay of Officers*— | | | | | | |
| 13 | 13 | Executive Engineers ... | | 1,65,400 | 1,76,150 | | | Non-voted. |
| | | Special pay ... ... | | 34,713 | 33,784 | ... | | Do. |
| 3 | 4 | Assistant Executive Engineers. | | 22,400 | 30,800 | ... | | Do. |
| | | Special pay ... ... | | 4,168 | 6,310 | ... | | Do. |
| 31 | 30 | Assistant Engineers 250—20—750 ... ... | | 1,53,252 | 1,63,528 | | | |
| | | Special pay ... ... ... | | 34,107 | 32,208 | ... | | |
| | | ... ... | | | | | | |
| | | ... ... | | | | | | |
| | | ... Carried over ... | | 4,14,040 | 4,42,780 | | | |

Rs. 28,18,312 for pay of officers and establishment allowances and contingencies.

APPENDIX E—*contd.*

| Number 1927-28 | Number 1928-29 | Particulars | Actuals, 1926-27 | Budget Estimate, 1928-29 Budget estimate, 1927-28 | Provision for items provided for in budget estimate, 1927-28 | Provision for items not provided in budget estimate, 1927-28 | Total | Remarks |
|---|---|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. | Rs. | |
| | | Brought forward ... | | 4,14,040 | 4,42,780 | ... | | |
| | | *IV—Executive*—contd. | | | | | | |
| | | (*a*) *Pay of Officers*—contd. | | | | | | |
| 56 | 71 | Temporary Engineers and apprentices ... ... | | 3,21,325 | 3,12,767 | (15) 1,05,500(*a*) | | (*a*) Eight appointments provided at Rs. 78,060 were sanctioned by Government, one during 1926-27 and the rest during 1927-28. They involve recurring expenditure. |
| | | *Deduct*—Probable savings ... | | 18,000 | 22,000 | ... | 8,39,047 | Non-voted. |
| | | | | 7,17,365 | 7,33,547 | 1,05,500 | | |
| | | (*b*) *Pay of Establishment*— | | | | | | |
| 11 | 7 | Upper subordinates (permanent). | | 29,940 | 21,144 | | | |
| | | Special pay ... ... | | 5,956 | 7,393 | | | |
| 88 | 108 | Upper subordinates (temporary) | | 2,12,629 | 2,14,220 | (21) 44,544(*b*) | | (*b*) Six appointments provided at Rs. 14,748 were sanctioned by Government during 1927-28. They involve recurring expenditure. |
| | | Special pay ... ... | | 17,100 | 9,000 | ... | | |
| 183 | 210 | Lower subordinates (temporary). | | 2,07,930 | 2,15,724 | (27) 83,045(*c*) | | (*c*) Sixteen appointments provided at Rs. 21,620 were sanctioned by Government during 1927-28. They involve recurring expenditure. |
| 2 | ... | Apprentices (temporary) ... | | 1,680 | ... | ... | | |
| 16 | 15 | Divisional accountants (permanent) ... ... | | 28,600 | 31,200 | ... | | |
| | | Special pay ... ... | | 7,226 | 4,970 | ... | | |
| 13 | 15 | Divisional Accountants (temporary) ... ... | | 18,810 | 22,510 | (1) 1,380 | | |
| | | Special pay ... ... | | 2,620 | 2,310 | | | |
| | | Petty establishment (temporary) ... ... | | 1,67,946 | 1,63,144 | (101) 24,128 | | |
| | | Office establishment (temporary) ... ... | | 3,98,241 | 3,99,315 | (*d*) (79)55,784 | 12,49,811 | (*d*) Fourteen appointments provided at Rs. 15,630 were sanctioned by Government, two during 1926-27 and the others during 1927-28. They involve recurring expenditure. |
| | | | | 10,98,678 | 10,90,930 | 1,58,881 | | |
| | | (*c*) *Allowances*— | | | | | | |
| | | House-rent allowance ... | | 1,904 | 1,975 | ... | | Non-voted. |
| | | Do. do. ... | | 50,371 | 51,827 | ... | | |
| | | Compensatory allowance ... | | 2,060 | 2,705 | ... | | |
| | | Travelling allowance ... | | 30,180 | 35,900 | ... | | Non-voted. |
| | | Do. do. ... | | 2,69,850 | 3,03,016 | ... | | |
| | | | | 3,54,365 | 3,95,423 | ... | 3,95,423 | |
| | | (*d*) *Contingencies*— | | | | | | |
| | | Contingencies ... ... | | 1,81,150 | 2,05,600 | ... | 2,05,600 | |
| | | Leave salary and officiating allowance ... ... | | 65,620 | ... | ... | 80,938 | |
| | | *Deduct*—Leave salary and officiating allowance ... | | -65,620 | ... | ... | -80,938 | |
| | | Rounding ... ... | | +42 | ... | ... | +19 | |
| | | *Deduct*—Probable saving ... | | 1,200 | ... | ... | 1,400 | Non-voted. |
| | | Do. do. ... | | 1,19,100 | ... | ... | 1,38,400 | |
| | | Total, IV—Executive .. | | 22,31,300 | ... | ... | 25,55,100 | |

Rs. 28,18,312 for pay of officers and establishment, allowances and contingencies.

## APPENDIX E—*contd.*

| Number 1927-28 | Number 1928-29 | Particulars | Actuals, 1926-27 | Budget estimate, 1927-28 | Budget Estimate, 1928-29: Provision for items provided for in budget estimate, 1927-28 | Budget Estimate, 1928-29: Provision for items not provided in budget estimate, 1927-28 | Budget Estimate, 1928-29: Total | Remarks |
|---|---|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. | Rs. | |
| | | *Expenditure in England* | | | | | | |
| | | Leave, deputation, salaries etc. | | 55,000 | | | 90,000 | Non-voted. |
| | | Do. do. ... | | 10,000 | | | 10,700 | |
| | | Loss or gain by exchange ... | | 18,400 | | | ... | Non-voted. |
| | | Do. do. ... | | 3,400 | | | ... | |
| | | Sterling overseas pay ... | | 30,000 | | | 44,800 | Non-voted. |
| | | Do. do. ... | | 3,600 | | | 4,800 | |
| | | Loss or gain by exchange ... | | 10,000 | | | ... | Non-voted. |
| | | Do. do. ... | | 1,200 | | | ... | |
| | | Total, expenditure in England ... | | 1,31,600 | | | 1,50,300 | |
| | | V—Medical | | | | | | |
| | | (*a*) *Pay of Officers*— | | | | | | |
| | | Special pay to Civil Surgeon ... | | 1,800 | 1,800 | ... | | |
| 1 | 1 | Inspecting Medical Officer ... | | 5,040 | 5,240 | ... | | |
| 1 | ... | Temporary Inspector ... | | 1,500 | ... | ... | | |
| | | | | 8,340 | 7,040 | ... | 7,040 | |
| | | (*b*) *Pay of Establishment*— | | | | | | |
| 7 | ... | Subordinate Medical Service Officers ... ... | | 6,972 | ... | ... | | |
| 6 | 18 | Subordinate Medical Service Officers (temporary) ... | | 7,008 | 15,010 | (5)3,540(*a*) | | (*a*) Four appointments provided at Rs. 2,880 were sanctioned by Government during 1927-28. They involve recurring expenditure. |
| 1 | 1 | Nurse (temporary) ... | | 1,800 | 1,800 | ... | | |
| 1 | ... | Compounder ... ... | | 480 | ... | ... | | |
| 10 | 11 | Compounders (temporary) ... | | 5,100 | 5,760 | ... | | |
| 8 | 10 | Dressers (temporary) ... | | 2,880 | 2,880 | (2) 660 | | |
| 5 | 6 | Sweepers (temporary) ... | | 1,200 | 1,200 | (1) 220 | | |
| 36 | 38 | Peons and Messengers (temporary) ... ... Ward Orderly (temporary) ... Chowkidars, Bhisties and Khalasis (temporary) ... | | 9,084 | 9,132 | (2) 440 | | |
| | | Special pay ... ... | | 1,116 | ... | ... | | |
| 2 | 2 | Clerks ... ... ... | | 1,320 | 1,352 | ... | | |
| ... | 1 | Sanitary Inspector ... | | ... | 790 | ... | | |
| | | | | 36,960 | 37,924 | 4,860 | 42,784 | |
| | | (*c*) *Allowances, etc.*— | | | | | | |
| | | Compensatory allowance .. | | 2,240 | ... | ... | | |
| | | Travelling allowance ... | | 8,300 | 9,000 | ... | | |
| | | House rent allowance ... | | 312 | 500 | ... | | |
| | | | | 10,852 | 9,500 | ... | 9,500 | |
| | | (*d*) *Contingencies.*— | | | | | | |
| | | Contingencies ... ... | | 26,250 | 30,000 | ... | 30,000 | |
| | | *Add*—Leave allowance and officiating allowance ... | | 1,283 | ... | ... | 2,491 | |
| | | *Deduct*—Leave allowance and officiating allowance ... | | -1,283 | ... | ... | -2,491 | |
| | | *Deduct*—Probable saving ... | | 4,200 | ... | ... | 4,400 | |
| | | Rounding ... ... | | -2 | ... | ... | -24 | |
| | | Total, Medical Establishment | | 78,200 | | | 84,900 | |

Rs. 28,18,312 for pay of officers and establishment allowances and contingencies.

## APPENDIX E—*concld.*

| Number 1927-28 | Number 1928-29 | Particulars | Actuals, 1926-27 | Budget estimate, 1927-28 | Budget estimate, 1928-29: Provision for items provided for in budget estimate, 1927-28 | Budget estimate, 1928-29: Provision for items not provided in budget estimate, 1927-28 | Budget estimate, 1928-29: Total | Remarks |
|---|---|---|---|---|---|---|---|---|
| | | | Rs. | Rs. | Rs. | Rs. | Rs. | |
| | | VII—Special Revenue | | | | | | |
| | | *(a) Pay of Officers—* | | | | | | |
| | 1 | Revenue Officer ... | | 36,000 | 24,212 | ... | | Non-voted. |
| | | Special pay ... | | 1,920 | 6,000 | ... | | Do. |
| | 1 | Chitnis to Revenue Officer ... | | 2,895 | 3,075 | ... | | |
| | | Special pay ... ... | | 465 | 488 | ... | | |
| | | | | | | | 33,775 | |
| | | | | 41,280 | 33,775 | ... | | |
| | | *(b) Pay of Establishment—* | | | | | | |
| | | Office Establishment (temporary) ... ... | | 18,501 | 19,169 | ... | | |
| | | Special pay ... ... | | 262 | 264 | ... | | |
| | | Petty Establishment (temporary) ... ... | | 3,708 | 3,708 | (3) 840 (*a*) | | (*a*) These items which involve recurring expenditure were sanctioned by Government during 1926-27. |
| | | | | | | | 23,981 | |
| | | | | 22,471 | 23,141 | 840 | | |
| | | *(c) Allowances—* | | | | | | |
| | | House rent allowance ... | | 4,000 | 3,500 | ... | | Non-voted. |
| | | Do. do. ... | | 1,326 | 1,390 | ... | | |
| | | Tentage allowance ... | | 360 | 360 | ... | | Non-voted. |
| | | Do. do. ... | | 120 | 120 | ... | | |
| | | Travelling allowance ... | | 3,500 | 3,500 | ... | | Non-voted. |
| | | Do. do. ... | | 6,300 | 5,100 | ... | | |
| | | Compensatory allowance ... | | 1,326 | 1,371 | ... | | |
| | | | | | | | 15,341 | |
| | | | | 16,932 | 15,341 | ... | | |
| | | *(d) Contingencies—* | | | | | | |
| | | Contingencies ... ... | | 6,000 | 6,000 | ... | | |
| | | | | | | | 6,000 | |
| | | Leave and officiating allowance | | 1,189 | ... | ... | 1,414 | |
| | | *Deduct*—Leave and officiating allowance ... ... | | -1,189 | ... | ... | -1,414 | |
| | | *Deduct*—Probable saving ... | | -4,200 | ... | ... | 4,000 | |
| | | Rounding ... ... | | -83 | ... | ... | +3 | |
| | | Total, Special Revenue ... | | 82,400 | ... | ... | 75,100 | |
| | | *(a) Grants-in-aid, contribution, etc.—* | | | | | | |
| | | Contributions for Passages of officers transferred to or from other Governments Departments, etc., etc. ... | | 7,800 | ... | ... | 9,600 | Non-voted. |
| | | Secretariat charges debitable to the L. B. and C. C. Project... | | 46,500 | ... | ... | 47,900 | |
| | | *(a) Pay of Officers—* | | | | | | |
| | | Special pay of the Deputy Financial Adviser ... | | ... | ... | ... | 1,800 | Non-voted. |
| | | *Abstract—* | | | | | | |
| | | Total I—Chief Engineer... | | 1,68,600 | ... | ... | 1,74,300 | |
| | | ,, II—Specialist Officers. | | 13,800 | ... | ... | 16,300 | |
| | | ,, III—Superintending Engineers ... | | 3,18,800 | ... | ... | 3,31,700 | |
| | | ,, IV—Executive Engineers ... | | 22,31,300 | ... | ... | 25,55,100 | |
| | | ,, Expenditure in England | | 1,31,600 | ... | ... | 1,50,300 | |
| | | ,, V—Medical Establishment ... | | 78,200 | ... | ... | 84,900 | |
| | | ,, VII—Revenue Establishment ... | | 82,400 | ... | ... | 75,100 | |
| | | Grants-in-aid contribution, etc. | | 7,800 | ... | ... | 9,600 | |
| | | Secretariat charges debitable to the L. B. and C. C. Project... | | 46,500 | ... | ... | 47,900 | |
| | | Special pay of the Deputy Financial Adviser ... | | ... | ... | ... | 1,800 | |
| | | Grand Total ... | 28,18,312 | 30,79,000 | ... | ... | 34,47,000 | |
| | | Voted ... ... | | 24,78,000 | ... | ... | 28,06,700 | |
| | | Not-voted ... ... | | 6,01,000 | ... | ... | 6,40,300 | |

Rs. 28,18,312 for pay of officers and establishment, allowances and contingencies.

## Lloyd Barrage and Canals Construction

*Statement showing requirements of Plant and Machinery for the year 1928-29 (chargeable to I—Works).*

| Serial No. | Quantities | Description | Rate | Unit | India | Abroad | Remarks |
|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | | **Lloyd Barrage Circle** | | | | | |
| | | *II—Railways* | Rs. | | Rs. | Rs. | |
| 1 | 1 mile | Railway track .. .. | 25,000 | Mile | 25,000 | .... | |
| 2 | 3 miles | Light Railway track (2' gauge) .. | 6,495 | Mile | 19,485 | .... | |
| 3 | 20 Nos. | Waggons .. .. .. | 750 | Each | 15,000 | .... | |
| 4 | 100 | Tip waggons.. .. .. | 141/12 | Each | 14,175 | .... | |
| 5 | 10 | Points and crossings .. .. | 600 | Each | 6,000 | .... | |
| 6 | 4 | Signals .. .. .. | 125 | Each | 500 | .... | |
| 7 | 6 | Electric Locos and Convertors .. | 21,666/10 | Each | 6,700 | 1,20,293 | Rate (Col. 4) includes Customs duty. Col. 7 excludes Rs. 3,007 of Customs duty. |
| | | *III—Fleet* | | | | | |
| 8 | 16 | Buoys .. .. .. | 300 | Each | 4,800 | .... | |
| | | *IV—Cranes* | | | | | |
| 9 | Lump | Spares for floating electric cranes .. | Lump | | 425 | 3,000 | Col. 7 excludes Rs. 75 of Customs duty. |
| | | *V—Pumping Plant* | | | | | |
| 10 | Lump | Spares for pumps for Cofferdams .. | Lump | | 425 | 3,000 | Col. 7 excludes Rs. 75 of Customs duty. |
| | | *VI—Pile Drivers* | | | | | |
| 11 | Lump | Spares for pile drivers .. .. | Lump | | 2,840 | 26,500 | Col. 7 excludes Rs. 660 of Customs duty. |
| | | *X—Diving gear* | | | | | |
| 12 | 4 Sets | Diving gear .. .. .. | 2,970 | Each | 730 | 9,670 | Rate (Col. 4) includes Customs duty. Col. 7 excludes Rs. 1,480 of Customs duty. |
| 13 | 2 Nos. | Electric hand lamps .. .. | 136 | Each | 46 | 193 | Rate (Col. 4) includes Customs duty. Col. 7 excludes Rs. 33 for Customs duty. |
| 14 | 6 Nos. | Submarine lamps .. .. | 226 | Each | 105 | 1,095 | Rate (Col. 4) includes Customs duty. Col. 7 excludes Rs. 156 for Customs duty. |
| 15 | Lump | Spares .. .. .. | Lump | | 271 | 1,500 | Col. 7 excludes Rs. 229 for Customs duty. |
| | | *XI—Workshops* | | | | | |
| 16 | Lump | Spares and miscellaneous additions and alterations .. .. | Lump | | 5,000 | .... | |
| | | *XII—Water Supply Plant* | | | | | |
| 17 | Lump | Miscellaneous additions and alterations .. .. .. | Lump | | 5,000 | .... | |
| | | *XIII—Mortar Mills* | | | | | |
| 18 | Lump | Spares .. .. .. | Lump | | 8,000 | .... | |
| | | *XV—Electric Power Plant* | | | | | |
| 19 | 6 miles | Electric wiring for running of light Railways .. .. .. | 10,000 | Mile | 60,000 | .... | |
| 20 | Lump | Other miscellaneous alterations and additions transmission lines .. | Lump | | 13,000 | .... | |
| | | *XIX—Miscellaneous Plant* | | | | | |
| 21 | Lump | Pumps motor and other Miscellaneous Plant .. .. | Lump | | 45,000 | 50,000 | Col. 7 excludes Rs. 5,000 for Customs duty. |
| | | *XXI—Repairs to Plant* | | | | | |
| 22 | Lump | Repairs to Railway Plant .. | Lump | | 40,000 | .... | |
| 23 | Lump | Repairs to Fleet .. .. | Lump | | 25,000 | .... | |
| 24 | Lump | Heavy repairs to various other Plant .. .. .. | Lump | | 10,000 | .... | |

*Statement showing requirements of Plant and Machinery for the year 1928-29 (chargeable to I—Works)*—contd.

| Serial No. | Quantities | Description | Rate | Unit | India | Abroad | Remarks |
|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | | *XXIV—Block Yard Plant* | Rs. | | Rs. | Rs. | |
| 25 | Lump | Spares .. .. .. | Lump | | 8,000 | .... | |
| | | *C.—Works* | | | | | |
| 26 | 18 sets | Cills and grooves for Barrage gates.. | 10,000 | Each | .. | 1,44,000 | Rate (Col. 4) includes Customs duty. Col. 7 excludes Rs. 36,000 for Customs duty. |
| 27 | 1,283 Tons | Steel sheet piles .. .. .. | 184 | Ton | .. | 1,88,857 | Rate (Col. 4) includes Customs duty. Col. 7 excludes Rs. 47,215 for Customs duty. |
| 28 | Lump | Provision to meet liabilities under the Workmen's Compensation Act for the Communications Division .. | Lump | | 3,000 | .... | |
| | | *XXV—Customs Duty* | | | | | |
| 29 | Lump | Customs duty on value of Rs. 5,48,108 provided under column abroad. | | | | | |
| | | C.—Works .. .. 83,215 | | | | | |
| | | Special Tools and Plant.. 10,715 | | | | | |
| | | 93,930 | .. | .. | .. | 93,930 | |
| | | *Deduct.*—Credits on account of depreciation and creditable to Special Tools and Plant as under :— | | | 3,18,502 | 6,42,038 | |
| | | Right Works Division .. 2,34,600 | | | | | |
| | | Left Works Division .. 2,51,800 | | | | | |
| | | Communications Division. 1,25,000 | | | | | |
| | | Power Supply Division .. 1,05,500 | | | —7,16,900 | | |
| | | Net Total .. | | | —3,98,398 | 6,42,038* | = Rs. 2,43,640 |
| | | | | | | | * Made up of Rs. |
| | | | | | | | English Expenditure .. 5,48,108 |
| | | | | | | | Customs duty .. 93,920 |
| | | | | | | | 6,42,038 |
| | | *Eastern Nara Circle* | | | | | |
| 30 | Lump | Spares for dragline excavators .. | Lump | | .. | 42,651 | Expenditure in England .. 41,866 |
| | | | | | | | Customs duty .. 785 |
| | | *Western Circle* | | | | | 42,651 |
| 31 | 50 Tons | Gates (Stony) for Regulators .. | 1,025 | Ton | .. | 51,250 | |
| 32 | 50 Tons | Roller boxes, cast iron grooves and other accessories .. .. | 1,161/10 | Ton | .. | 58,083 | |
| 33 | 33 Tons | Gates stony for Regulators .. | 820 | Ton | .. | 27,060 | |
| 34 | 33 Tons | Roller boxes cast iron grooves and other accessories .. .. | 929/5 | Ton | .. | 30,668 | |
| 35 | 15 Tons | Iron gates for regulators .. | 770 | Ton | .. | 23,100 | |
| 36 | 15 Tons | Accessories for regulators .. | | | | | |
| 37 | Lump | Balance of cost of 6 Ruston's machines to be paid during 1928-29 .. | Lump | | .. | 10,000 | |
| | | | | | | 2,00,161 | Rs. |
| | | | | | | | Expenditure in England .. 1,95,686 |
| | | *Draglines Division* | | | | | Customs duty .. 4,475 |
| | | | | | | | 2,00,161 |
| 38 | 1 | Power Hammer for handling large shafts for ends, etc., which have to be forged or repaired for making shakles or other heavy parts .. | 3,000 | Each | 3,000 | .... | |
| 39 | 1 | Oil grooving machine for bushes .. | 2,000 | Each | 2,000 | .... | |
| 40 | 1 | Press for putting on and taking off gears .. .. .. | 400 | Each | 400 | .... | |
| 41 | 1 | Annealing muffle for welded repairs . | 2,000 | Each | 2,000 | .... | |
| 42 | Lump | Small fixtures and special tools and fittings for machines to cope with manufacture of oil engine parts or repairs of a special sort .. | Lump | | 2,600 | .... | |
| | | | | | 10,000 | .... | |
| | | *Deduct* on account of depreciation .. | .. | .. | —6,000 | .... | |
| | | Net provision .. | .. | .. | 4,000 | .... | |
| | | Grand Total .. | .. | .. | —3,94,398 | 8,84,850* | Rs. |
| | | | | | | | *Expenditure in England .. 7,85,660 |
| | | | | | | | Customs duty .. 99,190 |
| | | | | | | | 8,84,850 |

*Statement showing requirements of Plant and Machinery for the year 1928-29 (chargeable to I—Works)*—concld.

*Abstract of the cost of Stores*

| —— | Lloyd Barrage Circle | Rohri Canal Circle | Eastern Nara Circle | North Western Circle | Western Circle | Drag-lines Division | Central Designs Division | Total | |
|---|---|---|---|---|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |
| Expenditure in England .. | 5,48,108 | .. | 41,866 | .. | 1,95,686 | .. | .. | 7,85,660 | |
| Customs duty .. | 93,930 | .. | 785 | .. | 4,475 | .. | .. | 99,190 | |
| Total .. | 6,42,038 | .. | 42,651 | .. | 2,00,161 | .. | .. | 8,84,850 | |
| Expenditure in India .. | −3,98,398* | .. | .. | .. | .. | 4,000* | .. | −3,94,398 | |
| Grand Total .. | 2,43,640 | .. | 42,651 | .. | 2,00,161 | 4,000 | .. | 4,90,452 | or a gross provision of Rs. 12,13,352 = (4,90,452 Net provision + 7,22,900 Depreciation). |

| | Lloyd Barrage Circle | Draglines Division | Total |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Total cost of stores to be obtained in India is .. .. .. .. | 3,18,502 | 10,000 | 3,28,502 |
| *Deduct*—Credit on account of depreciation as detailed in this statement above .. | −7,16,900 | −6,000 | −7,22,900 |
| Net expenditure in India .. | −3,98,398 | 4,000 | −3,94,398 |

## LLOYD BARRAGE AND CANALS CONSTRUCTION

*Statement showing requirements of Plant and Machinery for the year 1928-29 (chargeable to the head "suspense")*

| Serial No. | Quantity | Description | Rate | Unit | India | Abroad | Remarks |
|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | | LLOYD BARRAGE CIRCLE | Rs. | | Rs. | Rs. | |
| | | *Quarries Division* | | | | | |
| | | (*a*) *Compressed air plant.* | | | | | |
| 1 | 1 | Sentinel vertical 2 stage belt driving air compressor 90 Cft. with air receiver $2\frac{1}{2}' \times 6'$ complete including carriage, erection, housing, etc. .. | 5,000 | Each. | 5,000 | .... | |
| 2 | Lump | Heavy repairs to compressor plants.. | | Lump | 3,400 | .... | |
| | | (*b*) *Workshop plant.* | | | | | |
| 3 | 2 | Complete set of accessories for shanking and bitting $\frac{7}{8}$ of an inch hollow and hexagonal drill steel (hexagonal shank and bit) .. | 1,050 | Each | 2,100 | .... | |
| 4 | 1 | Complete set of accessories for shanking and bitting $1\frac{1}{4}''$ round drill steel .. .. | 1,600 | Each | 1,600 | .... | |
| 5 | Lump | Heavy repairs on workshop plant .. | | Lump | 800 | .... | |
| | | (*c*) *Rock plant.* | | | | | |
| 6 | 12 | B. B. R. Jack Hammers .. | 560 | Each | 6,720 | .... | |
| 7 | 1 | Planing Machine canting arm type | 7,400 | Each | 500 | 7,100* | * Excludes Rs. 288, for Customs duty. |
| 8 | 4 | Planing split pulleys for main shafts $3\frac{1}{2}''$ for planing machines canting arm type .. .. | 122 | | | | |
| 9 | Lump | Foundation and erection for above .. | | Lump | 4,000 | .... | |
| 10 | Lump | Tools, steel blades, etc. .. .. | | Lump | 100 | 4,600† | † Excludes Rs. 300 for Customs duty. |
| 11 | Lump | Heavy repairs on rock plant .. | | Lump | 16,500 | .... | |
| | | (*d*) *Lifting plant.* | | | | | |
| 12 | 1 | Over head travelling crane 10 ton .. | 23,000 | Each | 600 | 21,700‡ | ‡ Excludes Rs. 700 for Customs duty. |
| 13 | Lump | Carriage and erection charges for above .. .. .. | | Lump | 1,000 | .... | |
| 14 | Lump | Heavy repairs on lifting plant .. | | Lump | 5,000 | .... | |
| | | (*e*) *Railway plant.* | | | | | |
| 15 | $1\frac{1}{4}$ mile | Railway 2' gauge .. .. | 8,500 | Mile | 10,625 | .... | |
| 16 | 45 | Tip waggons.. .. .. | 200 | Each | 9,000 | .... | |
| 17 | 3 | Material trollies .. .. | 500 | Each | 1,500 | .... | |
| 18 | Lump | Heavy repairs on Railway Plant .. | | Lump | 4,000 | .... | |
| | | (*f*) *Water supply plant.* | | | | | |
| 19 | Lump | Heavy repairs on water supply plant. | | Lump | 700 | .... | |
| | | (*g*) *Lifting plant.* | | | | | |
| 20 | Lump | Heavy repairs on lifting plant .. | | Lump | 400 | .... | |
| 21 | Lump | Provision to meet liabilities under the Workmen's Compensation Act. .. .. | | | 1,500 | .... | |
| 22 | .. | Customs duty on Items 7, 8, 10 and 12 .. .. .. | .. | .. | .. | 1,290 | |
| | | | | | 75,045 | 34,690 | §Expenditure in England .. Rs. 33,400<br>Customs duty .. 1,290<br>34,690 |
| | | *Draglines Division* | | | | | |
| 23 | Lot | Spares for 300 Ruston Machines .. | | Lump | 11,700 | 1,56,000 | Column 7 Excludes Rs. 53,333 for Customs duty. |
| 24 | Lot | Spares for 135 Ruston Machines .. | | Lump | 1,600 | 21,333 | |
| 25 | Lot | Spares for 320 Bucyrus .. .. | | Lump | 5,000 | 66,667 | |
| 26 | Lot | Spares for 50 Bucyrus .. .. | | Lump | 11,300 | 1,50,667 | |
| 27 | Lot | Spares for 30 Bucyrus .. .. | | Lump | 18,400 | 2,45,334 | |
| 28 | Lot | Spares for 20 Bucyrus .. .. | | Lump | 2,000 | 26,666 | |
| .. | .. | Customs duty on items 23 to 28 .. | .. | .. | .. | 53,333 | |
| | | | | | 50,000 | 7,20,000¶ | ¶Expenditure in England .. Rs. 6,66,667<br>Customs duty .. 53,333<br>7,20,000 |
| | | *Add* for work charged establishment required in handling the stores .. | | | 20,000 | | |
| | | | | | 70,000 | | |
| | | Grand Total .. | | | 1,45,045 | 7,54,690** | **Expenditure in England .. Rs. 7,00,067<br>Customs duty .. 54,623<br>7,54,690 |

## 56-A—Capital Outlay on Improvement on Public Health (Transferred)

| | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| 1. Poona Drainage Improvement Scheme, 1st Section .. .. | 70 | 44 | 44 | .... |
| 2. Poona Drainage Improvement Scheme, 2nd Section .. | 5,45 | 3,90 | 3,49 | 5,91 |
| 3. Improvement of distribution system of the Poona Cantonment Water Supply .. .. | 2,21 | 68 | 1,20 | 1,80 |
| 4. Customs duty on stores .. | .... | 9 | .... | .... |
| 5. Expenditure in England—stores.. | .... | 1,48 | .... | .... |
| 6. Loss on exchange .. .. | .... | 49 | .... | .... |
| Lump sum for regrate of lapses in 1927-28 .. .. | .... | 35 | 35 | .... |
| *Deduct* on account of probable lapses in 1927-28 .. .. | .... | —35 | —35 | .... |
| Total .. | 8,36 | 7,08 | 5,13 | 7,71 |

275. Item (1). According to the Poona Drainage Improvement Scheme, the funds for works chargeable to local bodies other than the Poona City Municipality, are found in the first instance by Government and are to be recouped by means of rent for the use of the common sewer, which is to be calculated so as to enable the capital with interest and depreciation charges to be recovered within a period of 40 years. No provision has been made next year for the purpose.

276. Items (2), (3), (4), (5) and (6). According to the scheme mentioned above the cost of its second section is to be met entirely by Government except the cost of certain works, which is to be charged to the local bodies other than the Poona City Municipality on the condition mentioned in the above paragraph. The revised estimates for 1927-28 when compared with the current year's budget provision show a reduction of 1,95 which occurs mainly in the provision for items (2), (4), (5) and (6). It is due to the surrender of the allotment reserved for the pumping machinery. The apparent increase of 52 in item (3) is due to the transfer of the corresponding provision to it from items (4), (5) and (6). The total provision of the Poona Drainage Scheme, 2nd Section, made in the next year's budget is 5,91 of which the local bodies' share is 97. As this work is likely to be completed by the end of March 1929, it is considered necessary to have the balance of the gross cost of the estimate over the allotments to date provided in the next year. The provision includes the establishment, tools and plant charges, at 24 per cent.

For the Poona Cantonment Water Supply, the provision for next year is 1,80.

No provision is made next year for expenditure in England (stores) and customs duty, as the stores will be purchased locally.

## XLII and 59, Bombay Development Scheme

277. The estimates under these heads are explained in the memorandum at pages 215-246.

## 60, Civil Works

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Expenditure .. .. .. | 36,60 | 44,13 | 38,37 | 54,45 |

278. The decrease of 5,76 in the revised estimate for 1927-28, as compared with the budget estimate for the same year, is due to savings on certain works. The increase of 10,32 in the budget estimate for 1928-29, as compared with that for 1927-28, is due to the fact that projects of great magnitude such as the Nasik Road Central Prison, Poona Courts, Karachi Courts, Bridge over the Tapti, Council Hall, Bombay, etc., will be either in full swing or nearing completion in the ensuing year.

The amount of 54,45 is distributed as under :—

| | |
|---|---|
| Works in progress .. .. .. .. | 45,00 |
| New works .. .. .. .. | .. |
| Liabilities under the Workmen's Compensation Act .. | 4 |
| Establishment .. .. .. .. | 9,45 |
| Tools and Plant .. .. .. .. | 1,18 |
| Lump *deduction* on account of probable savings on works .. .. .. .. | 1,22 |
| Lump provision for regrant of lapses (1927-28) .. | 3,00 |
| *Deduct*—on account of probable lapses in the Budget year (1928-29) .. .. .. .. | 3,00 |
| | 54,45 |

279. The provision for works in progress will be utilized mainly on the following works for which an allotment of ten or more has been proposed in each case.

*General Administration.*—Acquisition of the Sailors' Home and construction of the New Council Hall, Bombay (7,39).

*Administration of Justice.*—District and Sessions Courts, etc., Poona (2,74); Judicial Commissioner's Court, Karachi (6,61).

*Jails and Convict Settlements.*—Central Prison at Nasik Road (7,61).

*Medical.*—Extension of the J. J. Hospital Group, Bombay (including a new building for Pathology and Bacteriology at the Grant Medical College) (6,96); Projects for the Sassoon Hospital, Poona (1,53).

*Communications.*—Approach Road to the Kasheli Bridge on Bombay-Agra Road (1,50); Bridge over the Tapti at Gidhad site on Bombay-Agra Road (5,00); Improvements to Hatkhamba Poladpur Road (1,30); Improvements to Pali Phonda Road (75); Improvements to Dharamtar-Mahableshwar Road (1,60); Metalling Sukkur-Shikarpur Road (2,00).

## 60-A, Other Provincial Works not charged to revenue (Reserved)

| — | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|
| (1) Balance of contribution towards the cost of construction of new plots and buildings for military purposes in lieu of the military lands taken up from the Government of India in connection with the artillery maidan development scheme .. | .... | 50 | .... |
| (2) Acquisition of properties in connection with the development of the Artillery Maidan, Karachi .. | 13 | 1 | 12 |
| (3) Scheme for the exchange of civil and military lands, Karachi .. .. .. | .... | .... | 4,00 |
| Total .. | 13 | 51 | 4,12 |

280. *Item 1.*—In lieu of the military lands at Karachi taken up from the Government of India in connection with the Artillery Maidan Development Scheme the Bombay Government have to contribute funds to the extent of Rs. 31 lakhs towards the cost of new plots and buildings for military purposes. Of this amount, Rs. 30½ lakhs have already been paid. No provision on this account could be made in the current year's sanctioned estimate because the exact amount remaining to be paid to the Government of India was not settled. The amount of provision required having now been settled, Rs. 50,000 have been entered in the revised estimate.

281. *Item 2.*—In connection with the development of the Artillery Maidan, Karachi, it is necessary to acquire private properties, without which the scheme of development cannot be proceeded with. Hence, a provision of Rs. 13,000 was made in the current year's budget for this purpose. It is however anticipated that only Rs. 1,200 will be spent during the current year. For next year Rs. 12,000 have been provided for the same purpose.

282. *Item 3.*—The question of an interchange of civil and military lands in connection with the development of the city of Karachi is under the consideration of the Bombay Government and the Government of India, and it is anticipated that a final decision in the matter will be reached in the course of the next financial year. The scheme of exchange, if approved, will involve a payment of about Rs. 6 lakhs to the Government of India during next year. As however it is not definitely known when the scheme will be finally settled, Rs. 4 lakhs have been provisionally provided in next year's estimates.

## 60-B, Payment of Commuted Value of Pensions

*(Reserved)*

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Payment of commuted value of pensions .. .. .. | 3,84 | 5,00 | 6,62 | 10,70 |
| *Deduct*—Capital portion of equated payments out of revenue .. | .. | —23 | —18 | —25 |
| Recoveries of commuted value of pensions from other Governments transferred to this head from the receipt head XXXIII, Receipts in aid of superannuation .. .. | .. | .. | —5,03 | —4,38 |
| Total .. | 3,84 | 4,77 | 1,41 | 6,07 |

283. With effect from the year 1926-27 all payments on account of commutations of pensions whether made in England or in India are to be brought to account in India on the books of this Government under the capital major head "60-B." The idea underlying the introduction of the new accounting procedure is that commutation, if otherwise in order, should not be postponed for reasons of difficulty about funds. The amount debited to the capital major head in each year is to be repaid from revenue by a system of equated payments spread over 15 years which are to include interest on the capital invested. The equated payments in respect of each year are to commence from the year following that in which commutations are sanctioned. The total equated payments in respect of each year's commutation are to be debited to the Revenue head " 45, Superannuation allowances and pensions " by credit to (*a*) the capital head " 60-B " for the capital portion of the payments and to (*b*) " 19, Interest on Ordinary Debt " for the interest portion.

284. *Payment of commuted value of pensions.*—The increase in the revised estimate is due to the fact that the provision on account of commuted value of pensions to be paid to other Governments which was hitherto made under the major head " 45, Superannuation allowances and pensions " will, in view of the new procedure of accounting, be adjusted under this head with effect from the year 1927-28.

A larger provision has been made in next year's estimate as compared with the current year's revised estimate in order to provide for applications for the commutation of pensions which have been held up for want of funds.

285. *Deduct—Capital portion of equated payments out of revenue.*—The decrease in the revised estimate is due to actual payments on account of pensions commuted during the year 1926-27 having been less than those estimated.

The next year's estimate which has been framed on the basis of the current year's revised estimate includes capital portion of equated payments in respect of commutations of pensions sanctioned during the year 1927-28.

286. *Recoveries of commuted value of pensions from other Governments transferred to this head from the receipt head XXXIII, Receipts in aid of superannuation..*—These recoveries were hitherto shown under the head " XXXIII—Receipts in aid of superannuation." They are now however, to be accounted for, in the first instance only, under that head, and at the end of the year they are to be taken in reduction of expenditure under the capital major head " 60-B." The provisions in the current year's revised and next year's budget estimates represent the capitalised value of pensions sanctioned by other Governments and transferred to this presidency for disbursement.

## Debt, Deposits and Advances

The following explanation is offered of the figures entered under this head :—

*Receipts*

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Deposits and Advances— | | | | |
| (*a*) Famine Insurance Fund .. | 46,95 | 17,18 | 12,17 | 20,37 |

287. The revised estimate for the current year includes 8,17 (instead of the budget provision of 8,93) on account of interest to be received from the Central Government on the balance of the Famine Insurance Fund, and 4,00 anticipated recoveries of famine expenditure.

The next year's estimate of 20,37 includes 5,84 on account of interest to be recovered from the Government of India on the reduced balance of the Fund after taking into account the withdrawal from the Fund during the current and next years, 14,40 on account of estimated recoveries of principal and interest from cultivators on account of advances given to them this year for flood relief operations, and 13 on account of estimated recoveries of other famine expenditure.

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| *Deposits and Advances* | | | | |
| (*b*) Appropriation for Reduction or Avoidance of Debt— | | | | |
| (1) Sinking Fund Development .. | 12,55 | 9,16 | 13,00 | 13,25 |
| (2) Other appropriations— | | | | |
| Ordinary .. .. | 5,98 | 7,24 | 5,32 | 6,53 |
| Development .. .. | 76 | 49 | .... | .... |

288. For item (1) see the memorandum of the Development Department. For item (2) see paragraphs 115 under " 21, Appropriation for Reduction or Avoidance of Debt."

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| *Depreciation Fund of Government Presses* | | | | |
| Government Central Press .. | 62 | 54 | 54 | 55 |
| Yeravda Prison Press .. .. | | 11 | 11 | 10 |
| Commissioner's Press, Karachi .. | | 5 | 5 | 6 |
| Total .. | 62 | 70 | 70 | 71 |

289. A depreciation fund has been started for Government Presses with effect from 1st April 1926, with a view to meet, as required, the cost of the renewal and replacement of plant, machinery and furniture, in order that the presses may be

kept automatically in an efficient working condition. The annual receipts of this fund which will consist of (*a*) the amount of depreciation on the value of the plant, machinery and furniture in use in the press during the year and (*b*) the book value of plant, machinery and furniture disposed of during the year, will be credited to the fund. This fund will be treated as a deposit in Government accounts and will be credited at the beginning of each financial year on the basis of the actual amount of depreciation during the previous financial year. Accordingly a provision of 71, as indicated above, has been made in next year's estimate. This fund will be available for the renewal or replacement of articles of plant, machinery or furniture to the extent of the amount at the credit of the fund. Accordingly the provision required for replacement and renewals has also been made.

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Loans and Advances by Provincial Government— | | | | |
| (1) Repayment of loans given for Development purposes included in the Development Department account .. .. | 3,55 | 3,50 | 3,60 | 3,86 |
| (2) Repayment of loans given to three local Bodies in Bombay for development purposes .. | 37,40 | 24,52 | 24,52 | 25,93 |
| (3) Recoveries from cultivators, local bodies and others .. | 41,95 | 33,39 | 28,73 | 34,36 |

290. For item (1) see the memorandum of the Development Department.

291. Item (2) represents the repayment by the Port Trust, Bombay, the Bombay Municipality and the Bombay Improvement Trust of the loans advanced to them as follows :—

| | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|
| Port Trust .. .. .. .. | 4,06 | 4,06 | 4,29 |
| Bombay Municipality .. .. .. | 9,96 | 9,96 | 11,14 |
| Improvement Trust .. .. .. | 10,50 | 10,50 | 10,50 |

292. The Port Trust is repaying the loans advanced to it out of the funds borrowed from the Government of India during 1921-22, 1923-24 and 1924-25 by equated instalments of principal and interest. The amounts shown above represent the principal portion included in such instalments.

The loans advanced to the Bombay Municipality have been divided for purposes of repayment into two parts (*i*) for general purposes, (*ii*) for development purposes. It is repaying (*i*) by annual equated instalments of principal and interest. And as regards (*ii*) the question of repayment is still under consideration.

The Improvement Trust is repaying the loans by fixed instalments of principal with accrued interest on the outstanding amounts.

The repayments to the Provincial Loans Fund of the principal corresponding to the payment by these local bodies will be made through the " Repayment of Advances from Provincial Loans Fund " (Disbursement) (see paragraph 298 below).

293. As regards item (3) the following statement shows the transactions of the current and ensuing years under the Provincial Advance and Loans Account :—

| — | Accounts, 1926-27 | | Budget Estimate, 1927-28 | | Revised Estimate, 1927-28 | | Budget Estimate, 1928-29 | |
|---|---|---|---|---|---|---|---|---|
| | Pay ments | Re-ceipts | Pay ments | Re-ceipts | Pay ments | Re-ceipts | Pay-ments | Re-ceipts |
| Loans to Cultivators .. | 9,41 | 17,69 | 9,58 | 24,68 | 41,78 | 20,32 | 20,70 | 27,58 |
| Loans through Co-operative Societies and Banks .. | 3,50 | 3,10 | 3,50 | 64 | 1,00 | 39 | 3,50 | 72 |
| Loans for the purpose of Co-operative Societies Act .. .. | 6 | 24 | 75 | 19 | 10 | 24 | 25 | 19 |
| Loans to Provincial Co-operative Bank for Land Mortgage Bank .. | .. | .. | .. | .. | 2,00 | .. | 2,00 | .. |
| Loans to Gujarat Talukdars .. | .. | 10 | .. | 11 | .. | 27 | .. | 9 |
| Loans to Indian States and Landholders and Notabilities .. | .. | 1,77 | .. | 1,28 | .. | 1,48 | .. | 1,29 |
| Loans to Local Bodies on account of Public Works .. .. | 6,91 | 18,64 | 6,60 | 2,42 | 6,43 | 4,81 | 6,00 | 3,08 |
| Loans to non-agriculturists in flood affected areas .. .. | .. | .. | .. | .. | 7,88 | .. | 3,97 | 84 |
| Loans to Co-operative Reconstruction Societies in flood affected areas .. .. | .. | .. | .. | .. | 16,00 | .. | 4,00 | .. |
| Loans to Co-operative Housing Societies .. .. | 94 | 41 | 5,00 | 41 | 5,00 | 1,04 | 7,50 | 39 |
| Other Miscellaneous Loans .. | | | 1,90 | 3,66 | 83 | 18 | 1,00 | 18 |
| Total .. | 20,82 | 41,95 | 26,63 | 33,39 | 81,02 | 28,73 | 48,92 | 34,36 |

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Advances from the Provincial Loans Fund— | | | | |
| (*i*) For Development Department. | 80,00 | 15,25 | 15,25 | 77,00 |
| (*ii*) For local bodies for Development purposes .. .. | 70,00 | 40,00 | 40,00 | .... |
| (*iii*) For other purposes .. | 1,11,98 | 2,37,27 | 2,35,33 | 3,46,48 |

294. The current year's budget provides 15,25 for advances to be obtained from the Provincial Loans Fund for the Development Department, 40,00 for the Bombay Municipality and 2,37,27 for general purposes. The Development figures are explained in the memorandum of that Department. The 40,00 for the Bombay Municipality is the balance of the loan of 1,50,00 sanctioned to it during 1925-26.

The final amount to be drawn during 1927-28 by the Bombay Government for general purposes is 2,35,33 instead of 2,37,27. It was distributed as follows : Lloyd Barrage Scheme 1,57,24, other irrigation purposes 17,98 and other unproductive purposes 60,11. The actual savings from last year's loan funds under Lloyd Barrage and other irrigation works fell short of the amounts anticipated and, in addition, an excess expenditure on the Lloyd Barrage is expected during the current year over the amounts provided in the budget for that scheme. The expenditure on other unproductive works was however less than had been anticipated, and it was therefore possible to utilise temporarily loan savings of 29,07 under this class to meet excess requirements under Lloyd Barrage and other

Irrigation Works and to provide 1,54 for the Provincial Advance and Loan Account. The position will be adjusted by borrowing corresponding amounts for the schemes concerned next year.

The total capital expenditure for 1928-29 provided for Irrigation, including the Lloyd Barrage, and for general purposes amounts to 3,34,72, against which 3,46,48 will be borrowed. The excess of 11,76 is intended to recoup to the provincial balances the amounts previously advanced from them.

*Disbursements*

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| *Deposits and Advances* | | | | |
| (*a*) Famine Insurance Fund .. | .... | .... | 73,17 | 39,85 |

295. In the last session a total withdrawal of 89,58 from the Famine Insurance Fund was sanctioned by the Legislative Council to meet the cost of flood relief operations. Out of this 9,58 were meant to meet famine relief expenditure (see para. 226 under "43-A, Famine Relief"), and 80,00 to meet advances to cultivators. As explained under "43-A" only 6,57 will have to be drawn from the Fund to meet revenue charges, and according to the latest estimate only 66,60 will be required this year for advances to cultivators debitable to this head, in addition to those debitable to the Provincial Loans and Advance Account. Hence 73,17 have been provided in the revised estimate.

For next year a provision of 39,85 has been made of which 21,23 are to be transferred to the Revenue account (see paragraph 226 under "43-A-Famine Relief") and 18,62 represent advances to the cultivators in addition to the sum of 20,70 provided under the Provincial Loan and Advance Account.

| — | Accounts 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| *Deposits and Advances* | | | | |
| (*b*) Appropriation for Reduction or Avoidance of Debt— | | | | |
| Bombay Development .. | 6 | 8 | 12 | 12 |

296. The figures represent payment of advance interest on securities purchased for the Sinking Fund maintained for the Development Loan.

| — | Accounts 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| *Deposits and Advances* | | | | |
| (*c*) Sinking Fund Investment Account —Development .. .. | 7,45 | 9,16 | 13,00 | 13,25 |

See the memorandum of the Development Department.

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| (*d*) Depreciation Fund of Government Presses— | | | | |
| Government Central Press .. | 21 | 35 | 35 | 26 |
| Yeravda Prison Press .. .. | | 10 | 10 | 11 |
| Commissioner's Press, Karachi .. | | 2 | 2 | 2 |
| Total .. | 21 | 47 | 47 | 39 |

See paragraph 289 under "Receipts."

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| Loans and Advances by Provincial Government— | | | | |
| (1) For Development Department, for Co-operative Societies and the public .. .. | 1,85 | 3,00 | 3,00 | 3,50 |
| (2) For Development purposes to local bodies .. .. | 70,00 | 40,00 | 40,00 | .... |
| (3) For other purposes .. | 20,82 | 26,63 | 81,02 | 48,92 |

297. Item (1) is explained in the memorandum of the Development Department. Details of figures against items (2) and (3) have been given above. The increased figures for the revised and budget estimates for item (3) for the current and next years respectively are due to large provisions for advances to cultivators, non-agriculturists, and Co-operative Reconstruction Societies to relieve the distress caused by the floods.

| — | Accounts, 1926-27 | Budget Estimate, 1927-28 | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|---|---|
| *Repayment of Advances from Provincial Loans Fund* | | | | |
| (*i*) Repayment of the Provincial Loan Debt .. .. | 29,00 | 29,00 | 29,00 | 29,00 |
| (*ii*) Repayment of the principal of loans drawn for general purposes .. .. | 4,08 | 5,31 | 5,32 | 6,59 |
| (*iii*) Repayment of advances drawn by the local bodies in Bombay .. .. | 37,40 | 24,52 | 24,52 | 25,93 |
| (*iv*) Repayment of the principal of loans drawn for Development Department .. | .... | 2,20,70 | 20,74 | 2,05,22 |

298. Item (*i*) represents the annual instalment payable under Devolution Rule 23. The next year's instalment will reduce the outstanding balance to 1,02,66.

For item (*ii*) see paragraph 115 under " 21, Appropriation for Reduction or Avoidance of Debt ".

Figures under (*iii*) have been explained above.

For item (*iv*) see the memorandum of the Development Department.

# MEMORANDUM EXPLANATORY OF THE FIGURES UNDER THE MAJOR HEADS OF REVENUE AND EXPENDITURE RELATING TO THE BOMBAY DEVELOPMENT SCHEME, EXCLUDING THE FIGURES RELATING TO THE INDUSTRIAL HOUSING SCHEME.

(All figures in this note are in thousands of rupees unless otherwise specified)

With a view to undertaking development works in the Bombay City and adjoining areas, a Directorate of Development was established in 1920, as a Department of Government. The work of the Directorate fell under three heads, (*a*) the Back Bay Reclamation Scheme, (*b*) the industrial housing scheme, and (*c*) suburban development.

As regards the Back Bay Reclamation Scheme, Government are at present working on the programme approved by the Legislative Council at the last budget session, *viz.*, reclamation of blocks 1, 2, 7 and 8, with a marine promenade connecting blocks 2 and 7. With this end in view, provision has been made next year for dredging into block No. 2, and for dry filling of blocks Nos. 1, 7 and 8. The dredged filling will be delivered by the dredger 'Kalu' assisted by her booster 'Jinga' working in Back Bay. The dry filling will be murum and earth brought by rail from Salsette, supplemented by material brought in motor lorries. Provision as usual has also been made for the anti-malarial and sanitary works in the reclamation area.

As capital expenditure on the industrial housing scheme has now ceased, a revenue head for that scheme has been opened from the current year. The provision made in the current year's budget for this scheme under the capital expenditure head "59-Bombay Development Scheme" was transferred to the newly opened revenue head by a supplementary demand from the Council at the last September-October session. In the next year's budget there is no provision for the industrial housing scheme under the capital expenditure heads with which this note is concerned. Provision for current expenditure in 1928-29 on this scheme has been made under the revenue expenditure head "42-Bombay Development Scheme" and receipts are shown under the corresponding receipt head "XXXI-Bombay Development Scheme."

Works in the suburban schemes are undertaken with very great caution and with due regard to the condition of the land market. The control of works in these schemes has been transferred to the Public Works Department, but their administrative charge remains with the Development Department.

Owing to the curtailment of the activities of the Department, the Directorate, together with the appointment of Director of Development, was abolished in January 1927.

2. The following are the main heads of revenue and expenditure pertaining to the Department :—

**Budget and Revised Estimates for 1927-28 and Budget Estimates for 1928-29 under XLII and 59, Bombay Development Scheme**

*Revenue*

| | Budget estimate, 1927-28 | Revised estimate, 1927-28 | Budget estimate, 1928-29 |
|---|---|---|---|
| XLII—Bombay Development Scheme ... ... | 30,52 | 8,52 | 8,78 |

These figures are the totals of the estimated receipts from sales of water and electricity, the cotton cess receipts, rents of properties and miscellaneous receipts. All the revenue receipts of the Department are included in the budget estimate for 1927-28, whereas the revised estimate for 1927-28 and budget estimate for 1928-29 do not include the receipts pertaining to the industrial housing scheme as these are now shown under the new revenue head " XXXI-Bombay Development Scheme."

The figures under XLII are explained in detail in the notes explanatory of the revised estimates for the current year and budget estimates for the next year printed hereafter.

*Expenditure (Reserved)*

| | Budget estimate, 1927-28 | Revised estimate, 1927-28 | Budget estimate, 1928-29 |
|---|---|---|---|
| 59—Bombay Development Scheme ... ... | -99,99 | 89,16 | -98,30 |

The *minus* budget estimates for 1927-28 and 1928-29 are due to receipts from sales of land and other capital receipts which were in excess of the estimates of expenditure, having been shown in reduction of capital expenditure under " 59-Bombay Development Scheme." These transactions are explained in detail in the note dealing with the figures on the expenditure side which is printed hereafter.

3. The following revenue and expenditure statements give a complete account of the transactions of the Development Department, including those under the main heads specified in paragraph 2 above :—

*Revenue*

| Head | Budget estimate, 1927-28 | Revised estimate, 1927-28 | Budget estimate, 1928-29 |
|---|---|---|---|
| (i) Opening balance ... ... ... | 53,98 | 64,35 | 1,03 |
| (ii) Interest on loans granted to local bodies out of the Bombay Development Loan and on advances under the state-aided building schemes. (XVI—Interest). | 49,89 | 50,68 | 48,04 |
| (iii) Receipts under XLII—Bombay Development Scheme :— | | | |
| (1) Sale of water ... ... | 3,41 | 3,41 | 3,40 |
| (2) Sale of electricity ... ... | 50 | 45 | 45 |
| (3) Rents of properties ... .. | 6,56 | 56 | 83 |
| (4) Cotton cess receipts ... ... | 20,00 | 4,00 | 4,00 |
| (5) Miscellaneous receipts .. ... | 5 | 10 | 10 |
| Total—XLII—Bombay Development Scheme . | 30,52 | 8,52 | 8,78 |
| (iv) Sinking fund deposits— | | | |
| Appropriation for avoidance of debt ... | 9,16<br>49 | 13,00 | 13,25 |
| (v) Advances from Provincial Loans Fund ... | 15,25 | 15,25 | 77,00 |
| (vi) Assignment from Provincial Revenues ... | 27,50 | 27,50 | 27,50 |
| (vii) Loans and Advances by Provincial Government. | 3,23<br>27 | 3,23<br>37 | 3,44<br>42 |
| Total ... | 1,90,29 | 1,82,90 | 1,79,46 |

*Expenditure*

| Head | Budget estimate, 1927-28 | Revised estimate, 1927-28 | Budget estimate, 1928-29 |
|---|---|---|---|
| (1) 19—Interest ... .. ... | 48,02 | 47,95 | 47,73 |
| (2) 21—Sinking Fund— | | | |
| Reduction or avoidance of debt ... | 2,65 | 4,67 | 4,46 |
| | 3,23 | 3,23 | 3,44 |
| (3) Sinking Fund investment account ... | 9,16 | 13,00 | 13,25 |
| (4) 59—Bombay Development Scheme ... | -99,99 | -89,16 | -98,30 |
| (5) Loans and Advances by Provincial Government . | 3,00 | 3,00 | 3,50 |
| (6) Appropriation for reduction or avoidance of debt | 8 | 12 | 12 |
| (7) Repayment of previous years' borrowings ... | 2,20,70 | 20,74 | 2,05,22 |
| (8) Closing balance ... ... ... | 3,44 | 1,03 | 4 |
| Total ... | 1,90,29 | 1,82,90 | 1,79,46 |

4. Explanation of figures on the Revenue side.

Item (ii) in the revenue statement—Interest under XVI-Interest. The interest receipts consist of the share of interest charges receivable from the local bodies on loans granted to them from the Bombay Development Loan and the income-tax payable on that interest, and also the interest on loans made under the state-aided building scheme. In addition the budget and revised estimates for 1927-28 include interest on the fixed deposit of Rs. 40 lakhs, increased to Rs. 55 lakhs from 1st August 1927 placed with the Government of India, which will be repayable in March 1928.

Item (iii) in the revenue statement—Receipts under XLII-Bombay Development Scheme.—All receipts of a revenue nature are shown under this head whereas all receipts of a capital nature, such as receipts from sales of land and from disposal of minor agricultural rights in properties acquired by this Department are shown in reduction of capital expenditure under "59-Bombay Development Scheme."

The receipts from the cotton cess are the amounts estimated to be realised from the town duty on raw cotton imported into Bombay City under Act XX of 1920.

Item (iv) in the revenue statement—Sinking fund deposits.—The provision under this head is made up of the provision against "21-Sinking Fund" on the expenditure side in that year, *plus* the sinking fund provision of the industrial housing scheme which is to be considered as forming part of the 1 per cent. amortisation fund of the Bombay Development loan, *plus* interest receipts on deposits of sinking funds of previous years, which will be available for investment in the budget year. The budget for 1927-28 included, in addition, the anticipated realisations from the rebate of customs duty paid on stores imported by the Department. But in accordance with the decision of the Government of India to discontinue the rebate with effect from the current year, the provision has been omitted from the revised estimates.

Item (v) in the revenue statement—Advances from Provincial loans fund.—This item represents the estimates of borrowings from the Provincial loans fund for expenditure of the Development Department and for loans to Co-operative Housing Societies and to private individuals under the state-aided building scheme.

Item (vi) in the revenue statement—Assignment from provincial revenue.—In order to maintain the finances of the Development Department on a solvent basis a subsidy of Rs. 27½ lakhs has been made to the Department from provincial balances this year, and it is proposed to make a subsidy of an

equal amount next year. This subsidy will be utilised partly in meeting a portion of the expenditure on the provision for the one per cent. amortisation fund for the Bombay Development loan and partly in meeting interest charges on the borrowings of the Department. The estimated loss on the Back Bay Scheme as valued two years ago and written back to the 1st October 1925 was Rs. 3 crores and the annuity required to pay interest charges and to provide a sinking fund for the amortisation of this sum of Rs. 3 crores in 60 years is roughly Rs. 20 lakhs. The subsidy of Rs. 27½ lakhs provided in the budget includes this amount of Rs. 20 lakhs required for the Back Bay Scheme, and the balance of Rs. 7½ lakhs is the annuity required to pay similar charges for the anticipated loss on suburban schemes. The amount of this subsidy is liable to revision from year to year according to the forecast of the financial position of the Department.

Item (vii) in the revenue statement.—Loans and advances by Provincial Government.—This represents the annual repayment by the Bombay Port Trust of the advances taken by that body from the Bombay Development Loan, and the recoveries from co-operative housing societies and private individuals of loans given to them from development funds under the state-aided building scheme.

*Explanation of figures on the expenditure side*

Item (1) in the expenditure statement—19-Interest.—This amount represents interest payable on the advances granted to the local bodies from the Bombay Development Loan and the share of the local bodies of the management charges of that loan.

Item (2) in the expenditure statement—21-Sinking Fund.—Under the terms of the prospectus of the Bombay Development Loan, a provision equal to one per cent. of the total realisations from the loan has to be set aside every year towards the formation of an amortisation fund. The provisions proposed under this head are explained in the note on the budget figures printed hereafter.

Item (3) in the expenditure statement—Sinking fund investment account.—This represents the investments made and to be made, out of the amount set aside as sinking fund during the year, and the interest accrued on the investments already made in past years.

Item (4) in the expenditure statement—59-Bombay Development Scheme.—This includes salaries of officers and establishments, works charges (including cost of land) and other miscellaneous expenditure of the Department as set forth in detail in Appendices B, C, D, E, F, G and H hereto, and interest charges payable by the Department. All estimated receipts of a capital nature are taken in reduction of expenditure under this head. A change made in this budget is that all expenditure on the industrial housing scheme, and receipts pertaining to that scheme, which were hitherto shown under the heads "59-Bombay Development Scheme" and "XLII-Bombay Development Scheme" respectively, have from this year been shown under the newly opened revenue heads "42 and XXXI-Bombay Development Scheme" (*vide* remarks in paragraph 1 of this memorandum).

Item (5) in the expenditure statement—Loans and advances by Provincial Government.—This represents the estimates of loans proposed to be made to the public and to co-operative housing societies under the state-aided building schemes.

Item (6) in the expenditure statement—Appropriation for reduction or avoidance of debt.—This represents payment of advance interest on securities purchased from the amortisation fund of the Bombay Development Loan.

Item (7) in the expenditure statement—Repayment of previous years' borrowings.—This represents the value of the reclaimed land in block 8 of the Back Bay Scheme to be sold to the military authorities. It has been arranged with the Government of India that the value of this land should be set off against the borrowings of this Department from that Government during the year 1922-23. These estimates are further explained in the note on budget figures affecting this Department printed hereafter.

# NOTE ON BUDGET FIGURES AFFECTING THE BOMBAY DEVELOPMENT SCHEME

## Revised Estimates for 1927-28.

*Revenue*

| | Budget estimate, 1927-28 | Revised estimate, 1927-28 |
|---|---|---|
| Opening balance ... ... ... | 53,98 | 64,35 |

Of this opening balance, Rs. 40 lakhs were on deposit with the Government of India. The increase in the opening balance in the revised is due to the fact that the actual expenditure during 1926-27 under the head "59-Bombay Development Scheme" was less than the revised estimate framed for that year, which led to an increase in the actual closing balance of that year. The actual expenditure under "59-Bombay Development Scheme" was less than the revised estimate framed for that year owing to retrenchment in expenditure during 1926-27 made after the revised estimates for that year were framed.

In view of the large opening balance an increased sum of Rs. 55 lakhs was placed on deposit with the Government of India for a period of seven months with effect from 1st August 1927, the date on which the original deposit of Rs. 40 lakhs became due for re-payment. No further advances have been or are to be drawn from the Government of India for the expenditure of the Development Department till March 1928.

| | Budget estimate, 1927-28 | Revised estimate, 1927-28 |
|---|---|---|
| XVI—Interest ... ... ... | 49,89 | 50,68 |

The increase in the revised estimate of 79 is due to the extra interest due from the Government of India on the amount of Rs. 55 lakhs deposited with the Government of India for seven months from August 1927.

| | Budget estimate, 1927-28 | Revised estimate, 1927-28 |
|---|---|---|
| Receipts under XLII-Bombay Development Scheme. | 30,52 | 8,52 |

Of the total budget estimate of Rs 30·52 lakhs, the following amounts, being the receipts pertaining to the industrial housing scheme were transferred during this year to the newly opened revenue receipts head "XXXI-Bombay Development Scheme" :—

| | |
|---|---|
| Receipts from cotton cess pertaining to industrial housing Scheme ... ... ... | 16,00 |
| Receipts from rents of chawls ... ... ... | 6,00 |
| Total ... | 22,00 |

Excluding this amount the estimate under "XLII-Bombay Development Scheme" stands at Rs. 8·52 lakhs, which corresponds to the revised estimate for the year.

From the details of the estimates of revenue receipts under " XLII " given in the revenue statement in the memorandum preceding this note, it will be seen that the revised estimates for the current year correspond to the budget estimates except under the following two sub-heads :—

| | Budget estimate, 1927-28 | Revised estimate, 1927-28 |
|---|---|---|
| (1) Sale of electricity ... ... ... | 50 | 45 |
| (2) Miscellaneous receipts ... ... .. | 5 | 10 |

These modifications have been made in the revised estimates having regard to the actual receipts realised during the first six months of the year.

| | Budget estimate, 1927-28 | Revised estimate, 1927-28 |
|---|---|---|
| Sinking Fund Deposits .. ... ... | 9,16 | 13,00 |
| Appropriation for avoidance of debt ... ... | 49 | ... |

The provision of Rs. 9·16 lakhs in the budget estimate, included the Port Trust repayment of Rs. 3·23 lakhs, the Government contribution of Rs. 2·65 lakhs towards the one per cent. amortisation fund, and interest amounting to Rs. 3·28 lakhs on Sinking Fund investments due during this year, all of which items would be available for investment this year.

In consequence of the decision of the Government of India that the Sinking Funds of the Municipality and the Improvement Trust cannot be taken as forming part of the 1 per cent. amortisation fund, the whole provision for the amortisation fund has to be found by this Department, utilising only the repayment instalment of the Bombay Port Trust as part of this provision. In consequence thereof the following items aggregating Rs. 13 lakhs are available this year for investment from the budget of this Department :—

| | |
|---|---|
| (1) Repayment instalment of the Bombay Port Trust ... | 3,23 |
| (2) Sinking fund of the Industrial Housing Scheme ... | 1,49 |
| (3) Amount allotted from the provincial subsidy to form the 1 per cent. amortisation fund ... ... | 4,67 |
| (4) Interest earned during the year on investments made from the 1 per cent. amortisation fund ... ... | 3,61 |
| Total ... | 13,00 |

The amount of Rs. 49,000 shown in the budget for the current year, is on account of refund of Customs duty on imported stores, which was to be utilised in avoidance of debt. No provision has been made in the revised estimates as the Government of India have stopped the assignment on account of customs duty.

| | Budget estimate, 1927-28 | Revised estimate, 1927-28 |
|---|---|---|
| Advances from provincial loans fund ... ... | 15,25 | 15,25 |

Of the figures given above Rs. 25,000 are the estimated borrowing for making advances to private individuals under the state-aided building schemes and the balance is the estimated borrowing for the expenditure of the Department.

| — | Budget estimate, 1927-28 | Revised estimate, 1927-28 |
|---|---|---|
| Assignment from Provincial Revenues ... | 27,50 | 27,50 |
| Loans and advances by Provincial Government ... | 3,23 | 3,23 |
| | 27 | 37 |

The estimate under the first head remains unaltered in the revised. The provision of 3,23 shown against the head " Loans and advances by Provincial Government," is the estimate of Port Trust's repayment instalment of the loan obtained by it from the Bombay Development Loan and remain unaltered in the revised. The estimate of repayment of advances under the state-aided building scheme has been increased from Rs. 27,000 to Rs. 37,000.

*Expenditure*

| — | Budget estimate, 1927-28 | Revised estimate, 1927-28 |
|---|---|---|
| Interest on debt under 19—Interest ... | 48,02 | 47,95 |

The small reduction in the revised is due to an increase in the estimate of rebate of income-tax on the interest on the Bombay Development Loan.

| — | Budget estimate, 1927-28 | Revised estimate, 1927-28 |
|---|---|---|
| 21—Sinking Fund—Reduction or avoidance of debt ... ... ... ... | 2,65<br>3,23 | 7,90 |

When the budget estimates for the current year were sanctioned, a proposal was under consideration with the Government of India whereby the sinking funds for their borrowings from the Bombay Development Loan formed by the Improvement Trust and the Bombay Municipality were to be considered as forming part of the 1 per cent. amortisation fund which Government are required to set aside annually for the Bombay Development Loan. The balance of the provision required to make up the total provision of Rs. 9·39 lakhs for the amortisation fund was to be found from the funds of the Development Department. Accordingly a provision of Rs. 2·65 lakhs which is the balance required to be found from the funds of this Department was made in the budget. The second item of Rs. 3·23 lakhs in the provision shown above is the Port Trust's repayment instalment for the loan taken by that body from the Bombay Development Loan, which was also to be taken as forming part of the 1 per cent. amortisation fund.

It was, however, ultimately decided by the Government of India that the annual provisions made by the Improvement Trust and the Bombay Municipality cannot be taken as forming part of the 1 per cent. amortisation fund. This Department has, therefore, to make the full provision of Rs 9,39 lakhs required for 1 per cent. amortisation fund, utilising the repayment instalment of the Bombay Port Trust, as part of that provision. Of this 1·49 lakhs equal to the sinking fund for the industrial housing scheme is provided in the budget of that scheme, and the balance of 7·90 is provided in the revised estimates for the current year as shown above.

| —— | Budget estimate, 1927-28 | Revised estimate, 1927-28 |
|---|---|---|
| Sinking fund investment account ... ... | 9,16 | 13,00 |

For explanation for this item, please see the explanation given for the item " Sinking Fund Deposits—Appropriation for avoidance of debt " on the revenue side.

| —— | Budget estimate, 1927-28 | Revised estimate, 1927-28 |
|---|---|---|
| 59—Bombay Development Scheme ... ... | — 99,99 | 89,16 |

The details of the budget estimate of *minus* 99·99 lakhs are as follows :—

The budget provision for expenditure of the Department on works, repairs and maintenance, tools and plant, land acquisition and pay and allowances of officers and staff and office contingencies was Rs. 43,67 lakhs, including the provision for the industrial housing scheme. The provision for payment of interest charges was Rs. 83·20 lakhs. Thus the total provision for works, etc., and interest charges was Rs. 1,26·87 lakhs. Against this total provision the estimated receipts of a capital nature during the year, which were taken in reduction of expenditure under this head, amounted to Rs. 2,26·86 lakhs as detailed below :—

Rs.

2,20·70 lakhs estimated receipts from sale of land in block 8 of the Back Bay Scheme to the military.

5·86 lakhs estimated receipts from sales of land in other schemes of the Department.

·30 lakhs estimated receipts from sales of minor agricultural rights in properties acquired by the Development Department.

Total ... 2,26·86 lakhs.

The net estimate under " 59 " is, therefore, Rs. (1,26·87 lakhs *minus* 2,26·86 lakhs =) *minus* 99·99 lakhs.

During the current year, however, the budget grant for expenditure of this Department was increased by a supplementary grant of Rs. 6·45 lakhs obtained from the Council at the last September-October Session, and the provision made for Industrial Housing Scheme, under " 59—Bombay Development Scheme," amounting to Rs. 3·16 lakhs was transferred to the new revenue head opened for that scheme, by a supplementary grant obtained from the Council, at the same Session. The actual grant under " 59, Bombay Development Scheme " for works, etc., voted by the Legislative Council *plus* non-voted charges was Rs. 45·67 lakhs though the amount allowed to the Department in the final issue of the Budget was Rs. 43·67 lakhs. Adding Rs. 6·45 lakhs supplementary grant and deducting Rs. 3·16 lakhs on account of the Industrial Housing Scheme transferred to the new revenue head, the total comes to Rs. 48·96 lakhs. In addition, the revised estimate of interest charges payable by the Department is Rs. 64·92 lakhs. (The difference between the budget estimate of interest payment by the Department of Rs. 83·20 lakhs and the revised estimate of Rs. 64·92 lakhs is due mainly to the amount of Rs. 21·30 lakhs being the share of interest payment of the Industrial Housing Scheme, having been transferred to the newly opened revenue head).

Therefore the total revised estimates for works, etc., and interest charges amount to Rs. (48·96 lakhs *plus* 64·92 lakhs =) 1,13·88 lakhs. Against this total expenditure the capital receipts to be taken in reduction of expenditure are

estimated to amount to Rs. 24·72 lakhs. Therefore the net estimated expenditure under "59" is Rs. (1,13·88 lakhs *minus* 24·72 lakhs =) 89·16 lakhs.

| — | Budget estimate, 1927-28 | Revised estimate, 1927-28 |
|---|---|---|
| Loans and Advances by Provincial Government ... | 3,00 | 3,00 |

This item gives the estimates of advances to be made to co-operative housing societies and to private individuals under the state-aided building schemes. There is no change on the whole in the revised against this item. However, the budget estimate includes Rs. 2 lakhs to be advanced to private individuals and Rs. 1 lakh to be advanced to co-operative housing societies, whereas the revised estimate includes provision of Rs. 2·25 lakhs for advances to private individuals and Rs. 75,000 for advances to co-operative housing societies.

| — | Budget estimate, 1927-28 | Revised estimate, 1927-28 |
|---|---|---|
| Appropriation for reduction or avoidance of debt ... | 8 | 12 |

This is for payment of advance interest on securities to be purchased from the amortisation fund of the Bombay Development loan. The estimate has been increased in the revised because more advance interest is likely to be paid this year than was anticipated when the budget estimates were framed.

| — | Budget estimate, 1927-28 | Revised estimate, 1927-28 |
|---|---|---|
| Repayment of previous years' borrowings ... | 2,20,70 | 20,74 |

When the budget estimates for the current year were framed, it was anticipated that the whole of block 8 of the Back Bay Reclamation Scheme would be ready for handing over to the military authorities this year and therefore a credit of Rs. 2,20·70 lakhs, being the value then assumed, of the whole block excluding the recreation ground, was taken as likely to be set off against the previous years' borrowings from the Government of India. The whole of the block will not now be ready for handing over to the military authorities this year. The recreation ground was handed over in November 1927, and a sum of Rs. 20·74 lakhs equal to the value of this area has, therefore, been shown as set off against the previous years' borrowings from the Government of India.

| — | Budget estimate, 1927-28 | Revised estimate, 1927-28 |
|---|---|---|
| Closing balance ... ... ... | 3,44 | 1,03 |

The closing balance, in the revised estimates, has been reduced to Rs. 1·03 lakhs. This amount only will remain as the balance of the Department and there will be no other balance with the Department towards the end of this year remaining on hand or fixed deposited.

*Budget estimates for 1928-29*

| — | Revised estimate, 1927-28 | Budget estimate, 1928-29 |
|---|---|---|
| Opening balance ... ... ... | 64,35 | 1,03 |

The revised opening balance for 1927-28, and the revised closing balance for 1927-28, which is the opening balance for 1928-29, have been explained in the foregoing note on the revised estimates for 1927-28.

| —— | Revised estimate, 1927-28 | Budget estimate, 1928-29 |
|---|---|---|
| Interest under XVI—Interest ... | 50,68 | 48,04 |

The reduction in the next year's estimates as compared to the current year's revised is due to the fact that the current year's revised estimate includes the credit for the interest charges due to this Department on the fixed deposits placed with the Government of India, whereas the next year's estimates do not include such credit.

| —— | Revised estimate, 1927-28 | Budget estimate, 1928-29 |
|---|---|---|
| Receipts under XLII—Bombay Development Scheme. | 8,52 | 8,78 |

From the details under this head given in the revenue statement in paragraph 3 of the explanatory memorandum, it will be seen that the estimates for next year under the different sub-heads are the same as the current year's revised estimates except that the estimate of receipts from sales of water next year is less than the current year's revised by Rs. 1,000, and the estimate of receipts from rents of properties next year is Rs. 83,000 against the current year's revised estimate of Rs. 56,000.

| —— | Revised estimate, 1927-28 | Budget estimate, 1928-29 |
|---|---|---|
| Sinking Fund deposits ... ... ... | 13,00 | 13,25 |

The revised estimate figures of 13,00 is explained in the foregoing note on the revised estimates for the year for the same item. The details of the next year's estimate of 13,25 are as follows :—

| | |
|---|---|
| (1) Repayment instalment of the Bombay Port Trust ... | 3,44 |
| (2) Sinking fund of the industrial housing scheme ... | 1,49 |
| (3) Amount to be allotted from the provincial subsidy to form the 1 per cent. Amortisation Fund ... ... ... | 4,46 |
| (4) Interest likely to be earned during the year on securities purchased from the 1 per cent. Amortisation Fund ... ... | 3,86 |
| Total ... | 13,25 |

This is the total amount likely to be available for investment next year.

| —— | Revised estimate, 1927-28 | Budget estimate, 1928-29 |
|---|---|---|
| Advances from Provincial Loans Fund ... | 15,25 | 77,00 |

The details of the current year's revised estimate of 15,25 are given in the foregoing note on the revised estimates for the year.

The next year's estimated borrowings of Rs. 77 lakhs include Rs. 92,000 to be borrowed for making advances to co-operative housing societies, Rs. 2

lakhs to be borrowed for advances to private individuals under the state-aided building schemes and Rs. 74·08 lakhs for the expenditure of this Department. The next year's estimate of making advances to co-operative housing societies is Rs. 1½ lakhs and this will be financed partly by a balance of Rs. 58,000 remaining to end of 1927-28 from the amounts borrowed to end of that year for making such advances and partly by the next year's borrowing of Rs. 92,000. The next year's estimate of making advances to private individuals is Rs. 2 lakhs which will be financed from the borrowing of the same amount next year.

| —— | Revised estimate, 1927-28 | Budget estimate, 1928-29 |
|---|---|---|
| Assignment from Provincial Revenues ... | 27,50 | 27,50 |

The next year's estimate is the same as the current year's revised estimate.

| —— | Revised estimate, 1927-28 | Budget estimate, 1928-29 |
|---|---|---|
| Loans and advances by Provincial Government ... | 37<br>3,23 | 42<br>3,44 |

This item represents the estimated repayment by the co-operative housing societies and by private individuals of advances made to them under state-aided building schemes and the repayment instalment by the Port Trust.

*Expenditure*

| —— | Revised estimate, 1927-28 | Budget estimate, 1928-29 |
|---|---|---|
| 19, Interest ... ... ... ... | 47,95 | 47,73 |

This item has been explained in the memorandum explanatory of the figures on the expenditure side. The next year's estimate is slightly less than the current year's revised, because the next year's estimates have been calculated after taking into account the repayment to the Government of India of a sum of Rs. 205·22 lakhs against the amount borrowed from them in 1922-23, by adjustment of the value of Block 8 of the Back Bay scheme.

| —— | Revised estimate, 1927-28 | Budget estimate, 1928-29 |
|---|---|---|
| 21, Sinking Fund—Reduction or Avoidance of debt. | 7,90 | 7,90 |

This amount represents the balance from the 9·39 lakhs to be provided annually for the 1 per cent. amortisation fund of the Bombay Development Loan, after excluding the Sinking Fund provision for the industrial housing scheme (which is transferred to the head " 42, Bombay Development Scheme). In the balance of 7·90 lakhs shown above is merged the Port Trust's repayment instalment the whole of which is utilized for the purposes of the amortisation fund.

| —— | Revised estimate, 1927-28 | Budget estimate, 1928-29 |
|---|---|---|
| Sinking Fund investment account ... ... | 13,00 | 13,25 |

For explanation of this item, please see the explanation for the item "Sinking Fund Deposits—Appropriation for avoidance of debt" in the foregoing note explanatory of the figures on the revenue side.

| — | Revised estimate, 1927-28 | Budget estimate, 1928-29 |
|---|---|---|
| 59, Bombay Development Scheme ... ... | 89,16 | —98,30 |

The details of the provision of 89,16 in the current year's revised estimate are given in the foregoing note on the revised estimates for 1927-28.

The details of the next year's estimate of *minus* 98,30 are as follows :—

The provision for expenditure of the Development Department on works, land acquisition, repairs and maintenance, tools and plant, pay and allowances of officers and staff, and office contingencies is 48,83. The provision for payment of interest charges by the Department is 61,63. Therefore the total provision for works, etc., and interest charges is 1,10,46. Against this total estimated expenditure of 1,10,46, the capital receipts estimated to be realised next year to be taken in reduction of this expenditure amount to 2,08,76, as detailed in appendix B hereto. Thus the net expenditure is—98,30.

| — | Revised estimate, 1927-28 | Budget estimate, 1928-29 |
|---|---|---|
| Loans and Advances by Provincial Government. | 3,00 | 3,50 |

This is the estimate of loans to co-operative housing societies and to private individuals under the state-aided building schemes to be made this year and next year. The next year's estimate includes Rs. 2 lakhs to be advanced to co-operative housing societies and Rs. 1·50 lakhs to be advanced to private individuals. It is to be financed as explained in the foregoing note explaining the figures on the revenue side under the head "Advances from provincial loans fund" in the next year's estimates.

| — | Revised estimate, 1927-28 | Budget estimate, 1928-29 |
|---|---|---|
| Appropriation for reduction or avoidance of debt. | 12 | 12 |

This item represents the provision for the payment of advance interest on the securities to be purchased next year from the 1 per cent. amortisation fund provision for the Bombay Development loan. Next year's estimate is the same as the current year's revised.

| — | Revised estimate, 1927-28 | Budget estimate, 1928-29 |
|---|---|---|
| Repayment of previous year's borrowings ... | 20,74 | 2,05,22 |

This item represents the value of land sold in block 8 this year and estimated to be sold next year, to the military authorities, which will be adjusted in repayment of the amount borrowed by the Development Department from the Government of India in 1922-23.

| — | Revised estimate, 1927-28 | Budget estimate, 1928-29 |
|---|---|---|
| Closing balance ... ... ... | 1,03 | 4 |

This item requires no comment.

*Summary of Development Budget*

**1927-28 (Revised Estimates)**

(Figures in thousands of rupees)

| Receipts | | Expenditure | |
|---|---|---|---|
| Opening balance ... | 64,35 | Loans under State-aided Schemes ... | 3,00 |
| Loans under State-aided Building Schemes (to private individuals ... | 25 | 19, Interest ... | 1,12,87 |
| Receipts under XLII ... | 8,52 | Sinking Fund Investment Account ... | 13,00 |
| Subsidy ... | 27,50 | Appropriation for reduction or avoidance of debt ... | 12 |
| XVI, Interest ... | 50,68 | 21, Reduction or avoidance of debt ... | 7,90 |
| Sinking Fund Deposit Account. | 13,00 | 59, Bombay Development Scheme ... | 48,96 |
| Borrowings for Development Department expenditure ... | 15,00 | *Deduct*—Receipts of capital nature ... | *3,98* / *20,74* |
| Provincial Loans and Advances. | 3,60 | Repayment of previous years' borrowings ... | 20,74 |
| | | Closing balance ... | 1,03 |
| Total ... | 1,82,90 | Total ... | 1,82,90 |

**1928-29 (Budget Estimates)**

(Figures in thousands of rupees)

| Receipts | | Expenditure | |
|---|---|---|---|
| Opening balance ... | 1,03 | Loans under State-aided Schemes ... | 3,50 |
| Loans for advances to Co-operative Housing Societies under the State-aided Building Scheme ... | 92 | 19, Interest ... | 1,09,36 |
| Loans for advances to private individuals under the State-aided Building Scheme ... | 2,00 | Sinking Fund Investment Account ... | 13,25 |
| Receipts under XLII ... | 8,78 | Appropriation for reduction or avoidance of debt ... | 12 |
| Subsidy ... | 27,50 | 21, Reduction or avoidance of debt ... | 7,90 |
| XVI—Interest ... | 48,04 | 59, Bombay Development Scheme ... | 48,83 |
| Sinking Fund Deposit Account. | 13,25 | *Deduct*—Receipts of capital nature ... | *3,54* / *2,05,22* |
| Borrowings for Development Department expenditure ... | 74,08 | Repayment of previous years' borrowings ... | 2,05,22 |
| Provincial Loans and Advances. | 3,86 | Closing balance ... | 4 |
| Total ... | 1,79,46 | Total ... | 1,79,46 |

## 59, Bombay Development Scheme

*Summary of Budget for 1928-29 under heads A, C and D*

(In thousands of rupees)

*A.—Works and Acquisitions*

| | | | Total |
|---|---|---|---|
| B.—1, Back Bay Reclamation ... | ... Works ... | 36,01¼ | 36,80¼ |
| | Repairs and maintenance. | 74 | |
| | Land ... | 5 | |
| B.—7, Hornby Road ... | ... Repairs and maintenance. | | ¼ |
| S.—1, Kurla-Kirol ... ... | ... Land ... | | 3 |
| S.—2, Trombay, North-East ... | ... Works ... | ¼ | 37¾ |
| | Repairs and maintenance. | 1½ | |
| | Land ... | 36 | |
| S.—3, Trombay, North-West ... | ... Works ... | ¼ | 13½ |
| | Repairs and maintenance. | 12¼ | |
| | Land ... | 1 | |
| S.—6, Danda ... ... | ... Repairs and maintenance. | | 1 |
| S.—7, Khar Model Suburb ... | ... Works ... | 10½ | 18½ |
| | Repairs and maintenance. | 8 | |
| S.—12, Suburban Trunk Roads | ... Repairs and maintenance. | | 3 |
| S.—15, Ambernath Development Scheme | ... Repairs and maintenance. | 11¾ | 16¼ |
| | Land ... | 4½ | |
| S.—16, Shahar ... ... | ... Works ... | 13 | 14 |
| | Land .. | 1 | |
| S.—17, Central-Salsette Railway | ... Works ... | 61 | 78 |
| | Land ... | 17 | |
| S.—18, Kirol, North... ... | ... Repairs and maintenance. | | 1 |
| S.—19, Salsette Water Supply ... | ... Works ... | 32 | 2,57¼ |
| | Repairs and maintenance. | 2,25¼ | |
| S.—21, Ambernath Water Supply | ... Repairs and maintenance. | | 26¾ |
| S.—23, Ambernath Electric Supply | ... Repairs and maintenance. | | 32¾ |
| G.—1, Quarters and Offices in Bombay | ... Repairs and maintenance. | 11¼ | 13 |
| Do. in Salsette | ... Do. ... | 1¾ | |
| G.—2, Miscellaneous... ... | ... Repairs and maintenance. | ... | 1½ |
| C.—Tools and Plant— Housing and Suburban Circle | ... ... | ... | 5¾ |
| D.—Grants and Advances to Local Authorities | ... | ... | – 24½ |
| | Total ... | | 41,79 |

## APPENDIX "A"

### Details—XLII (Receipts) Bombay Development Scheme

| | Revised, 1927-28 | Budget, 1928-29 |
|---|---|---|
| | Rs. | Rs. |
| (1) Sale of water ... ... ... | 3,41,000 | 3,40,000 |
| (2) Sales of electricity ... ... ... | 45,000 | 45,000 |
| (3) Rents of properties other than the Development Department chawls ... ... ... | 56,000 | 83,000 |
| (4) Cotton cess ... ... ... | 4,00,000 | 4,00,000 |
| (5) Miscellaneous ... ... ... | 10,000 | 10,000 |
| Total ... | 8,52,000 | 8,78,000 |

## APPENDIX "B"

## 59, Bombay Development Scheme

*Abstract Budget Estimate*

| 59, Bombay Development Scheme, Reserved | Budget Estimate, 1928-29 | Revised Estimate, 1927-28 | Budget Estimates, 1927-28, as originally passed by the Legislative Council |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| A—Works and Acquisitions— | | | |
| (a) (i) Bombay City Schemes— | | | |
| Works ... In progress ... ... | 32,50,791 | 32,07,786 | 22,40,615 |
| Works ... Not commenced ... ... | 3,50,500 | | |
| (ii) Bombay City Schemes— Acquisition ... ... | 5,000 | 22,000 | 75,000 |
| (iii) Bombay City Schemes— Repairs and Maintenance ... ... | 74,142 | 74,625 | 2,91,595 |
| (b) (i) Suburban Schemes— | | | |
| Works ... In progress ... ... | 36,000 | 1,81,000 | 2,34,984 |
| Works ... Not commenced ... ... | 80,900 | | |
| (ii) Suburban Schemes— Acquisition ... ... | 62,500 | 1,12,500 | 2,04,500 |
| (iii) Suburban Schemes— Repairs and Maintenance ... ... | 3,23,260 | 3,07,600 | 3,15,042 |
| (c) (i) General— Works ... ... | ..... | 25,000 | 75,000 |
| (ii) General— Repairs and Maintenance ... ... | 14,735 | 13,400 | 21,055 |
| B—Establishment and Contingencies ... ... | 7,04,000 | 8,15,000 | 9,65,000 |
| C—Tools and Plant ... ... | 5,668 | 9,522 | 13,522 |
| D—Grants and advances to local authorities ... ... | - 24,500 | 1,22,000 | 81,213 |
| Customs duty on imported stores .. ... | ..... | 5,490 | 49,284 |
| *Add*—for grants lapsed in previous years ... ... | 2,00,000 | ..... | 2,00,000 |
| *Deduct*—grants likely to lapse at the end of the year ... | - 2,00,000 | ..... | - 2,00,000 |
| Total ... | 48,83,196* or 48,83,000 | 48,95,923† or 48,96,000 | 45,66,810 or 45,67,000 |
| Voted .. | 47,83,700 | 48,11,000 | 44,82,000 |
| Non-Voted ... | 99,300 | 85,000 | 85,000 |
| *Deduct*—Receipts on capital account— | | | |
| (1) Sales of land in Back Bay Scheme ... ... | - 2,05,22,000 | - 20,74,000 | - 2,20,70,000 |
| (2) Sales of land in other schemes ... ... | - 3,24,000 | - 3,68,000 | - 5,86,000 |
| (3) Sales of minor agricultural rights in properties acquired by the Development Department. | - 30,000 | - 30,000 | - 30,000 |
| Total of deduct entries ... ... | - 2,08,76,000 | - 24,72,000 | - 2,26,86,000 |
| Net grant for "59, Bombay Development Scheme" ... | - 1,59,93,000 | 24,24,000 | - 1,81,19,000 |

* Includes provision of Rs. 57,188 for English expenditure.

† Includes provision of Rs. 84,880 for English expenditure.

*Details of Estimates of Receipts from Sales of Land*

| | | Revised, 1927-28 Rs. | Budget, 1928-29 Rs. |
|---|---|---|---|
| Bombay Scheme | No. 1—Back Bay Reclamation ... | 20,74,000 | 2,05,22,000 |
| ,, ,, | No. 9—Dadar Distillery Site ... | 83,000 | 40,000 |
| Suburban Scheme | No. 3—Trombay, North-West ... | 50,000 | 50,000 |
| ,, ,, | No. 6—Danda ... | 50,000 | 50,000 |
| ,, ,, | No. 7—Khar Model Suburb ... | 1,40,000 | 1,50,000 |
| ,, ,, | No. 8—Chapel Road, Bandra ... | 15,000 | 24,000 |
| ,, ,, | No. 15—Ambernath Development Scheme ... | 20,000 | ..... |
| ,, ,, | No. 18—Kirol-North ... | 10,000 | 10,000 |
| | | 24,42,000 | 2,08,46,000 |

## APPENDIX C

ABSTRACT OF CHARGES TO BE INCURRED BY THE DEVELOPMENT DEPARTMENT IN ENGLAND AND IN INDIA DURING THE YEAR 1928-29

| | A—Works and Acquisitions | B—Establishments | C—Tools and Plant | D—Grants and Advances to Local Authorities |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| In England ... ... | ..... | 57,188 | ..... | ..... |
| In India ... ... | 41,97,828 | 6,46,812 | 5,868 | -24,500 |

| | Rs. |
|---|---|
| Total expenditure in England ... ... ... | 57,188 |
| Total expenditure in India ... ... ... | 48,26,008 |
| Grand Total ... | 48,83,196 |
| or in round figure ... | 48,83,000 |

# APPENDIX D.

**APPENDIX**

MAJOR HEAD—59—BOMBAY

MINOR HEAD—A.—WORKS AND

**GOVERNMENT**

PART

*Details of the Budget Estimate for Original Works and Land*

| Sub-Division of Expenditure | Executive District | Locality | Item No. | Project and Works |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| | | | | *(Project estimate sanctioned in G. R. No. S. C.—1856, dated the 5th October 1922, Rs. 7,02,43,321)* |
| *Bombay Schemes* | | | | *Item I in Project Estimate* |
| B—1, Back Bay Reclamation Scheme. | Back Bay Reclamation Scheme. | Bombay ... | 1 | Gantry ... ... ... |
| | | | | *Item II in Project Estimate* |
| | | | 2 | Sea wall on rubble mound ... |
| | | | | *Item III in Project Estimate* |
| | | | 3 | Mass concrete wall at Colaba ... |
| | | | | *Item IV in Project Estimate* |
| | | | 4 | Cross walls ... ... |
| | | | | *Item V-a in Project Estimate* |
| | | | 5 | Kandivli quarry acquisition ... |
| | | | | *Item V-b in Project Estimate* |
| | | | 6 | Kandivli opening out quarry ... |
| | | | | *Item V-c in Project Estimate* |
| | | | 7 | Kandivli machinery and buildings. |
| | | | | *Item VI-a in Project Estimate* |
| | | | 8 | Marine Lines capital cost of preparation of sites. |
| | | | | *Item VI-b in Project Estimate* |
| | | | 9 | Marine Lines machinery and buildings. |
| | | | | *Item VII-a in Project Estimate* |
| | | | 10 | Colaba preparation of site ... |
| | | | | *Item VII-b in Project Estimate* |
| | | | 11 | Colaba machinery and buildings ... |
| | | | | *Item VIII in Project Estimate* |
| | | | 12 | Marine Lines-Colaba Railway ... |
| | | | | *Item IX in Project Estimate* |
| | | | 13 | Transport and rolling stock ... |
| | | | | *Item X in Project Estimate* |
| | | | 14 | Dredging plant ... ... |
| | | | | *Item XI in Project Estimate* |
| | | | 15 | Shore pipes, fitting and laying ... |
| | | | | Carried over ... |

D..

# DEVELOPMENT SCHEME

ACQUISITIONS .

## OF BOMBAY

## I

*Acquisitions in the Development Department for the year 1928-29*

| Amount of sanctioned Estimate | Outlay | | Grant, 1928-29 | | | Item No. | REMARKS AND REFERENCES |
|---|---|---|---|---|---|---|---|
| | Actual to end of 1926-27 | Probable during 1927-28 (Revised Estimate) | Works in Progress | Works not commenced | Total | | |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | | |
| 13,68,481 | 10,33,185 | ... | ... | ... | ... | 1 | |
| 78,14,526 | 44,93,735 | ... | 92,500 | ... | 92,500 | 2 | |
| 10,02,432 | 7,52,949 | ... | ... | ... | ... | 3 | |
| 19,40,400 | 2,63,195 | ... | ... | ... | ... | 4 | |
| 6,51,000* | 5,21,521 | 22,000 | ... | ... | 5,000 | 5 | * Revised estimate sanctioned in Government Resolution No. S.C.—239, dated the 7th February 1927. |
| 18,26,300 | 18,11,799 | ... | ... | ... | ... | 6 | |
| 27,59,498 | 27,20,759 | ... | ... | ... | ... | 7 | |
| 9,04,290 | 8,82,095 | ... | ... | ... | ... | 8 | |
| 14,98,879 | 13,92,935 | ... | ... | ... | ... | 9 | |
| 1,75,174 | 3,17,893 | ... | ... | ... | ... | 10 | |
| 9,03,313 | 9,04,733 | ... | ... | ... | ... | 11 | |
| 7,72,534 | 8,38,356 | ... | ... | ... | ... | 12 | Revised estimates for these items to cover the excesses are being sanctioned. |
| 24,05,448 | 25,60,284 | 14,350 | ... | ... | ... | 13 | |
| 1,34,04,860 | 1,56,21,774 | 4,62,700 | 1,93,431 | ... | 1,93,431 | 14 | |
| 3,89,249 | 1,73,733 | ... | 90,000 | ... | 90,000 | 15 | |
| ... | ... | ... | ... | ... | ... | ... | |

**APPENDIX**

MAJOR HEAD—59—BOMBAY

MINOR HEAD—A.—WORKS AND

**GOVERNMENT**

PART

*Details of the Budget Estimate for Original Works and Land*

| Sub-Division of Expenditure | Executive District | Locality | Item No. | Project and Works |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| *Bombay Schemes*—contd. | | | | Brought over ... |
| | | | | *Item XII in Project Estimate* |
| B—1, Back Bay Reclamation Scheme—*contd.* | Back Bay Reclamation Scheme. | Bombay ... | 16 | Dredging and filling ... ... |
| | | | | *Item XIII in Project Estimate* |
| | | | 17 | Murum topping ... ... |
| | | | | *Item XIV in Project Estimate* |
| | | | 18 | Roads and lighting ... ... |
| | | | | *Item XV in Project Estimate* |
| | | | 19 | Drains ... ... ... |
| | | | | *Item XVI in Project Estimate* |
| | | | 20 | Storm Water Drains ... ... |
| | | | | *Item XVII in Project Estimate* |
| | | | 21 | Establishment ... .. |
| | | | | *Item XVIII in Project Estimate* |
| | | | 22 | Consultants' fees ... ... |
| | | | | *Item XIX in Project Estimate* |
| | | | 23 | Unforeseen ... ... |
| | | | | *Item XXI in Project Estimate* |
| | | | 24 | Surveying and mathematical instruments. |
| | | | | *Item XXII in Project Estimate* |
| | | | 25 | Medical and sanitary works ... |
| *Suburban Schemes* | | | | |
| Suburban Scheme No. 1—Kurla-Kirol. | Suburban Division. | Kurla ... | 26 | Land Acquisition ... ... |
| | | | | [*Preliminary Project Estimate (Rs. 14,18,000) sanctioned in G. R. No. S. C.—1603, dated the 18th August 1922*] |
| Suburban Scheme No. 2—Trombay North-East. | Do. ... | Mankhurd ... | 27 | Works and Acquisitions ... |
| | | | | [*Preliminary Project Estimate (Rs. 28,15,000) sanctioned in G. R. No. S. C.—1606, dated the 18th August 1922*] |
| Suburban Scheme No. 3—Trombay North-West. | Do. ... | Chembur ... | 28 | Works and Acquisitions ... |
| | | | | Carried over ... |

D.

DEVELOPMENT SCHEME

ACQUISITIONS

**OF BOMBAY**

I

*Acquisitions in the Development Department for the year 1928-29*

| Amount of sanctioned Estimate | Outlay | | Grant, 1928-29 | | | Item No. | Remarks and References |
|---|---|---|---|---|---|---|---|
| | Actual to end of 1926-27 | Probable during 1927-28 (Revised Estimate) | Works in Progress | Works not commenced | Total | | |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| Rs. ... | Rs. ... | Rs. ... | Rs. ... | Rs. ... | Rs. ... | ... | |
| 82,03,125 | 60,32,425 | 25,53,350 | 27,70,000 | ... | *27,70,000 | 16 | * Revised estimate for this item to cover the excess is being sanctioned. |
| 31,36,712 | 20,168 | ... | ... | ... | ... | 17 | |
| 1,19,95,762 | ... | ... | ... | 3,25,500 | 3,25,500 | 18 | |
| 27,66,750 | ... | ... | ... | ... | ... | 19 | |
| 64,28,100 | 27,01,785 | 1,51,650 | 77,000 | ... | 77,000 | 20 | |
| †52,98,600 | 41,10,754 | ... | ... | ... | ... | 21 | † The provisions for the current and next years are shown under the head "B—Establishments," Appendix F. |
| 13,68,888 | 4,96,679 | ... | ... | ... | ... | 22 | |
| 10,00,000 | 1,88,545 | ... | ... | 25,000 | 25,000 | 23 | |
| ‡30,000 | 16,258 | ... | ... | ... | ... | 24 | ‡ Estimate sanctioned in Government Resolution No. S.B.—103, dated the 20th January 1925. |
| §3,29,000 | 2,70,786 | 27,900 | 27,860 | ... | 27,860 | 25 | § Total provision for B—1— Rs. Works ... ... 36,01,291 Land Acquisition ... 5,000 |
| ‖9,50,000 | 8,89,864 | 2,000 | ... | ... | 3,000 | 26 | ‖ Estimate sanctioned in Government Resolution No. S.C.—803, dated 25th May 1925. |
| 14,18,000 | 11,26,463 | 8,000 | ... | 200 | ¶36,200 | 27 | ¶ Includes Rs. 86,000 for land acquisition. |
| 28,15,000 | 11,82,361 | 73,000 | ... | 200 | (a)1,200 | 28 | (a) Includes Rs. 1,000 for land acquisition. |
| ... | ... | ... | ... | ... | ... | .. | |

**APPENDIX**

MAJOR HEAD—59.—BOMBAY

MINOR HEAD—A.—WORKS AND

**GOVERNMENT**

PART

*Details of the Budget Estimate for Original Works and Land*

| Sub-Division of Expenditure | Executive District | Locality | Item No. | Project and Works |
|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 |
| *Suburban Schemes*—contd. | | | | Brought over ... |
| | | | | (*Preliminary project estimate (Rs. 23,71,475) sanctioned in G. R. No. S.C.—1606, dated the 18th August 1922*) |
| Suburban Scheme No. 7, Khar Model Suburb. | Suburban Division. | Khar ... | 29 | Works ... |
| | | | | (*Preliminary project estimate (Rs. 38,50,000) sanctioned in G. R. No. S.C.—1631, dated the 12th November 1923*) |
| Suburban Scheme No. 15, Ambernath Development Scheme. | Do. ... | Ambernath ... | 30 | Land Acquisition ... ... |
| | | | | (*Preliminary project estimate (Rs. 68,15,000) sanctioned in G. R. No. S.C.—1606, dated the 18th August 1922*) |
| Suburban Scheme No. 16, Shahar. | Do. ... | Shahar ... | 31 | Works and Acquisitions ... |
| | | | | (*Preliminary project estimate (Rs. 55,58,542) sanctioned in G.R. No. S.B.—1280, dated the 20th June 1922*) (*Revised estimate for land acquisition (Rs. 19,90,000) sanctioned in G.R. No. S.C.—1816, dated the 16th December 1925*) |
| Suburban Scheme No. 17, Central Salsette Railway. | Do. ... | Kurla ... | 32 | Works and Acquisitions ... |
| | | | | (*Preliminary project estimate (Rs. 25,00,000) sanctioned in G. R. No. S.C.—1589, dated the 17th August 1922*) |
| Suburban Scheme No. 19, Salsette Water Supply. | Do. ... | Versova, Juhu and Santa Cruz. | 33 | Works ... ... |
| | | | | Grand Total ... |

D—*contd.*

DEVELOPMENT SCHEME—*contd.*

ACQUISITIONS—*contd.*

**OF BOMBAY**

I

*Acquisitions in the Development Department for the year 1928-29*

| Amount of sanctioned Estimate | Outlay | | Grant, 1928-29 | | | Item No. | REMARKS AND REFERENCES |
|---|---|---|---|---|---|---|---|
| | Actual to end of 1926-27 | Probable during 1927-28 (Revised Estimate) | Works in Progress | Works not commenced | Total | | |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | | |
| 8,45,250* | 5,04,601 | 74,000 | 9,500 | 1,000 | 10,500 | 29 | *This figure gives the cost of works only, excluding the cost of land acquisition. |
| 6,00,000* | 4,61,942 | 1,000 | ... | ... | 4,500 | 30 | * This figure gives the cost of land acquisition only exoluding the cost of works. |
| 68,15,000 | 4,07,394 | 5,500 | ... | 13,000 | 14,000 | 31 | Includes 1,000 for land acquisition. |
| 55,58,542 | 51,85,392 | 31,500 | ... | 61,000 | 78,000 | 32 | Includes Rs. 17,000 for land acquisition. |
| 25,00,000 | 8,57,078 | 35,000 | 26,500 | 5,500 | 32,000 | 33 | |
| ... | ... | 34,61,950 | 32,86,791 | 4,31,400 | 37,85,691* | | * Includes Rs. 67,500 for land acquisition and Rs. 1,16,900 for works in Housing and Suburban Circle. |

## APPENDIX E

## MAJOR HEAD—59—BOMBAY DEVELOPMENT SCHEME

### MINOR HEAD—A—WORKS AND ACQUISITIONS

### Part II

*Details of the Budget Estimate for repairs and maintenance for 1928-29*

| Sub-Division of expenditure | Revised Estimates for 1927-28 | Budget Estimates for 1928-29 | |
|---|---|---|---|
| | | Amount | Total |
| | Rs. | Rs. | Rs. |
| *Bombay Schemes* | | | |
| 1. B.-1, Back Bay Reclamation ... | 74,400 | 73,917 | Total, Bombay Schemes :— 74,142 |
| 2. B.-7, Hornby Road ... | 225 | 225 | |
| *Suburban Schemes* | | | |
| 3. S.-2, Trombay, North-East ... | 2,810 | 1,580 | Total Suburban Schemes :— 3,23,260 |
| 4. S.-3, Trombay, North-West ... | 12,580 | 12,175 | |
| 5. S.-6, Danda ... | 1,000 | 1,000 | |
| 6. S.-7, Khar Model Suburb ... | 6,450 | 8,000 | |
| 7. S.-12, Suburban Trunk Roads ... | 2,700 | 3,000 | |
| 8. S.-15, Ambernath Development Scheme. | 11,000 | 11,615 | |
| 9. S.-17, Central Salsette Railway ... | 6,500 | ... | |
| 10. S.-18, Kirol, North ... | 1,000 | 960 | |
| 11. S.-19, Salsette Water Supply ... | 2,09,740 | 2,25,210 | |
| 12. S.-21, Ambernath Water Supply ... | 23,360 | 26,860 | |
| 13. S.-23, Ambernath Electric Supply ... | 30,460 | 32,860 | |
| *General* | | | |
| 14. G.-1 (*a*), Quarters and Offices in Bombay. | 11,550 | 11,370 | Total (Miscellaneous) :— 14,735 |
| 15. G.-1 (*b*), Quarters and Offices in Salsette. | 1,850 | 1,880 | |
| 16. G.-2, Miscellaneous ... | ... | 1,485 | |
| Total ... | 3,95,625 | | 4,12,137 |

## APPENDIX F

## MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME"

### SUB-HEAD "B—ESTABLISHMENTS"

| Numbers | Particulars | Actuals, 1926-27 | Budget Estimates, 1927-28 | Budget Estimates, 1928-29 | Remarks |
|---|---|---|---|---|---|
| | SALARIES | Rs. 15,20,896 for salaries, establishments, allowances and contingencies. | Rs. | Rs. | |
| | *Secretariat* | | | | |
| 1 | Secretary to Government, Development Department and Commissioner, Bombay Suburban Division (3,000). | | 36,000 | 36,000* | *Non-voted. |
| 1 | Joint Secretary to Government, Development Department and Chief Engineer. | | 6,625 | ..... | Post abolished. |
| 1 | Deputy Secretary to Government, Development Department, and Assistant Commissioner, Bombay Suburban Division (1,500). | | 18,000 | 18,000 | |
| 1 | Assistant Secretary to Government, Development Department (950). | | 11,400 | 11,400 | |
| | TECHNICAL | | | | |
| | *Reclamation* | | | | |
| 1 | Chief Engineer, Back Bay Reclamation Scheme (2,209). | | 28,875 | 26,508 | |
| 1 | Deputy Chief Engineer, Reclamation Branch (2,300). | | 26,400 | 27,600† | †Non-voted. |
| 1 | Deputy Chief Engineer, Reclamation Branch (2,200). | | 26,400 | 26,400 | |
| 2 | Executive Engineers ... | | 36,600 | ..... | Posts abolished. |
| 2 | Assistant Engineers ... | | 21,000 (Provision for 3). | 16,200 | |
| 1 | Dredging Master ... | | 15,000 | 11,400 | |
| 1 | Deputy Dredging Master ... | | 10,800 | ..... | Post abolished. |
| 6 | Superior Engineering Staff for the Dredging Section, *viz.*, two Chief Engineers for dredgers, two second Engineers, and two Assistant Dredging Masters *plus* Rs. 9,520 for bonus. | | 96,720 (Provision for 10). | 63,040 | |
| 1 | Marine Surveyor ( 650) ... | | 7,800 | 7,800 | |
| | *Medical* | | | | |
| 1 | Medical and Sanitary Officer, Reclamation Branch (900). | | 10,200 | 10,800 | Reclamation—Total Rs. 1,89,748. |
| | *Housing and Suburban Circle* | | | | |
| 1 | Executive Electrical Engineer's consulting fee (Rs. 100 per mensem). | | 1,200 | 1,200 | Of this Rs. 8,000 are recoverable. |
| 1 | Executive Engineer (Rs. 1,200). ... | | 14,400 | 14,400 | |
| 2 | Assistant Engineers ... | | 27,000 (Provision for 3). | 19,200 | |
| 1 | Station Engineer ... | | 6,000 | 6,680 | |
| | *Chawls Management* | | | | |
| 1 | Assistant Land Manager, Development Department Chawls. | | 12,000 | .....‡ | ‡ Provision for this post has been made under the new revenue expenditure head "42—Bombay Development Scheme". |
| | *Land Management* | | | | |
| 1 | Personal Assistant to the Land Manager, Development Department (900). | | 10,800 | 10,800§ | § Of this Rs. 2,000 are recoverable. |
| | *Land Acquisition* | | | | |
| 1 | Land Acquisition Officer for the City of Bombay (1,800). | | 21,600 | 21,600‖ | ‖ This amount is recoverable. |
| 1 | Personal Assistant to the Land Acquisition Officer for the City of Bombay (650). | | 7,800 | ..... | This post is to be abolished. |

## APPENDIX F—*contd.*

## MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME"—*contd.*

### SUB-HEAD "B—ESTABLISHMENTS"—*contd.*

| Numbers | Particulars | Actuals, 1926-27 | Budget Estimates, 1927-28 | Budget Estimates, 1928-29 | Remarks |
|---|---|---|---|---|---|
| | *Suburban Land Acquisition* | | Rs. | Rs. | |
| 1 | Special Assistant to the Collector, Bombay Suburban District. | Rs. 15,20,896 for salaries, establishment, allowances and contingencies. | 6,750 | 7,200 | |
| 1 | Assistant Development Officer (700) ... | | 700 (Provision for 1 month. | ..... | This post is to be abolished. |
| | Total ... | | 4,60,070 | 3,36,228 | |
| | Voted ... | | 3,97,670 | 2,72,628 | |
| | *Non-voted* ... | | *62,400* | *63,600* | |
| | *Establishment* | | | | |
| 1 | Secretariat Establishment ... | | 79,050 | 72,054 | Of this Rs. 7,496 are recoverable. |
| 2 | Reclamation ... | | 1,30,496 | 1,06,256 | |
| 3 | Housing and Suburban Circle ... | | 74,736 | 56,200 | Of this Rs. 26,222 are recoverable. |
| 4 | Land Manager's Office .. | | 22,277 | 20,973 | Of this Rs. 4,860 are recoverable. |
| 5 | Office of the Land Acquisition Officer for the City of Bombay. | | 40,812 | 39,444 | The whole provision is recoverable. |
| 6 | Land Acquisition Staff in the Bombay Suburban District. | | 12,627 | 8,558 | |
| 7 | Suburban Survey Office ... | | 4,607 | .....* | * Provision for this has been made in the Revenue Department budget. |
| 8 | Establishment in the Audit and Accounts office for maintaining accounts on commercial basis and other establishments. | | 17,050 | 11,518 | |
| 9 | Office of the Assistant Land Manager, Development Department Chawls. | | 47,840 | .....† | † Provision for this staff has been made under the new revenue expenditure head "42—Bombay Development Scheme." |
| | Total ... | | 4,29,495 | 3,15,003 | |
| | *Allowances* | | | | |
| 1 | Travelling and fixed conveyance allowance ... | | 42,535 | 29,060‡ | ‡ Of this Rs. 7,560 are for Housing and Suburban Circle, *non-voted* Rs. 3,600 and voted Rs. 25,460 of this Rs. 3,680 are recoverable. |
| 2 | Duty allowance ... ... ... | | 11,640 | 12,240§ | § Of this Rs. 3,000 are for Housing and Suburban Circle, *non-voted* Rs. 3,000 and voted Rs. 9,240. |
| 3 | House-rent allowance ... ... ... | | 26,664 | 14,468‖ | ‖ Of this Rs. 1,836 are for Housing and Suburban Circle. Rs. 1,341 are recoverable. |
| 4 | Compensatory allowance ... ... | | 5,785 | 9,240¶ | ¶ Of this Rs. 480 are for Housing and Suburban Circle. Of this Rs. 2,400 are *non-voted*. |

## APPENDIX F—*contd.*

### MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME"—*contd.*

### SUB-HEAD "B—ESTABLISHMENTS"—*contd.*

| Numbers | Particulars | Actuals, 1926-27 | Budget Estimates, 1927-28 | Budget Estimates, 1928-29 | Remarks |
|---|---|---|---|---|---|
| | *Allowances*—contd. | | Rs. | Rs. | |
| 5 | Compensation payable under the Workmen's Compensation Act. | Rs. 15,20,896 for salaries, establishment, allowances and contingencies. | 3,000 | 3,000 | |
| 6 | Leave allowances to be paid in England ... | | 53,254 | 52,922 | *Non-voted* Rs. 22,422, voted Rs. 30,500. |
| 7 | Overseas pay and passages ... | | 5,760 | 4,266 | *Non-voted.* |
| 8 | Leave allowances ... | | 13,465 | 9,550* | * Of this Rs. 3,000 are for Housing and Suburban Circle, Rs. 5,700 are recoverable. |
| 9 | Fees to the members of the Advisory Committees. | | ..... | 9,000 | |
| | Total .. | | 1,62,103 | 1,43,746 | |
| | Voted .. | | 1,39,241 | 1,08,058 | |
| | *Non-voted* ... | | 22,862 | 35,688 | |
| | *Contingencies* | | | | |
| 1 | Rents, rates and taxes ... ... ... | | 24,025 | 20,080 | |
| 2 | Country stationery and petty bazar supplies ... | | 1,410 | 775 | |
| 3 | Postal, telegraph and money order commission charges. | | 2,660 | 1,890 | |
| 4 | Carriage of parcels, treasure and other Government property. | | 1,250 | 745 | |
| 5 | Hot and cold weather charges ... ... | | 200 | ..... | |
| 6 | Supplying drinking water and dusting offices ... | | 180 | 175 | |
| 7 | Law charges ... ... ... | | 300 | ..... | |
| 8 | Medical and Hospital charges ... ... | | 50 | 50 | |
| 9 | Books and Periodicals ... ... ... | | 1,050 | 1,000 | |
| 10 | Printing, Binding and Advertising ... ... | | 11,175 | 10,325 | |
| 11 | Purchase and repairs of office furniture (Offices of Direction and Accounts only). | | 725 | 355 | |
| 12 | Purchase and repairs of tents (Office of Direction). | | ..... | ..... | |
| 13 | Stationery and forms supplied to the offices of the Development Department by the Yeravda Prison Press and Stationery Department. | | 7,000 | 5,000 | |

## APPENDIX F—*contd.*

## MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME"—*contd.*

### SUB-HEAD "B—ESTABLISHMENTS"—*contd.*

| Numbers | Particulars | Actuals, 1926-27 | Budget Estimates, 1927-28 | Budget Estimates, 1928-29 | Remarks |
|---|---|---|---|---|---|
| | *Contingencies*—contd. | | Rs. | Rs. | |
| 14 | Telephones ... ... ... | Rs. 15,20,896 for salaries, establishment, allowances and contingencies. | 4,550 | 5,130 | |
| 15 | Liveries and clothing ... ... ... | | 2,470 | 1,535 | |
| 16 | Miscellaneous ... ... ... | | 6,060 | 4,790 | |
| | Total ... | | 63,105 | 51,800* | * Of this Rs. 22,000 are recoverable. Of this Rs. 3,825 are for Housing and Suburban Circle. |
| | Total for B—Establishments— | | | | |
| | | | 4,60,070 | 3,36,228 | Salaries. |
| | | | 4,29,495 | 3,15,003 | Establishments. |
| | | | 1,62,103 | 1,43,746 | Allowances. |
| | | | 63,105 | 51,800 | Contingencies. |
| | Total for B—Establishments ... | | 11,14,773 | 8,46,777‡ | |
| | *Less* amount deducted on account of recoveries for the full cost of office of the Land Acquisition Officer and for part of the cost of office of the Land Manager, Development Department, and engineering staff in the Housing and Suburban Circle. | | -1,50,213 | 1,42,346 | |
| | *Net* charge debitable to Development Department. | | 9,64,560 or say 9,65,000 | 7,04,431 or say 7,04,000 | |
| | Voted ... | | 8,79,298 | 6,04,712 | |
| | *Non-voted* ... | | *85,262* | *99,288* | |

‡ Includes Rs. 1,17,381 for pay, allowances and office contingencies for the Housing and Suburban Circle.

## APPENDIX G

### MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME"

#### MINOR HEAD "C—TOOLS AND PLANT"

*Details of the Budget Estimates of Tools and Plant under Provincial Civil Works for the year 1928-29*

| Item No. | Description of articles | Revised, 1927-28 | English charges. Total, 1928-29 | Indian charges. Total, 1928-29 |
|---|---|---|---|---|
| | *Housing and Suburban Circle* | Rs. | Rs. | Rs. |
| | Tools and Plant ... ... ... | 12,000 | ..... | 8,500 |
| | *Deduct*—Recoveries ... ... ... | −2,478 | ..... | −2,632 |
| | Total .. | 9,522 | ..... | 5,868 |

## APPENDIX H

## MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME."

### MINOR HEAD "D—GRANTS AND ADVANCES TO LOCAL AUTHORITIES"

*Details of Budget Estimates for grants and advances to local authorities during 1928-29*

| Particulars | Revised Estimate, 1927-28 | Budget Estimate, 1928-29 |
|---|---|---|
| | Rs. | Rs. |
| *Grants and advances for Town Planning Works* | | |
| 1. Vile Parle Town Planning Scheme No. II ... ... ... | 22,800 | ..... |
| 2. Do. do. No. III ... ... ... | 1,16,000 | 500 |
| 3. Do. do. Nos. IV and IVA ... ... | 500 | ..... |
| 4. Do. do. No. VI ... ... .. | 12,400 | 40,000 |
| 5. Santa Cruz Town Planning Scheme No. III ... ... ... | 15,000 | 1,00,000 |
| 6. Do. do. No. IV ... ... ... | 80,000 | 31,000 |
| 7. Borivli Town Planning Scheme No. II ... ... ... | ..... | 4,000 |
| *Grants for Miscellaneous Works* | | |
| 8. Widening the Second Hasanabad Lane at Santa Cruz ... ... | 300 | ..... |
| | 2,47,000 | 1,75,500 |
| *Deduct*—Estimated recoveries of advances granted in previous years ... | - 1,25,000 | - 2,00,000 |
| Net grant ... | 1,22,000 | - 24,500 |

**STATEMENT G**

# STATEMENT OF NEW OR EXTRAORDINARY ITEMS OF EXPENDITURE PROVIDED IN THE PROVINCIAL BUDGET ESTIMATES FOR 1928-29

MO H 546—63

## 5, *LAND REVENUE (Reserved)*

MEMBER IN CHARGE—Honourable Mr. J. L. RIEU

ITEM 1. Additional temporary establishment required in the office of the Collector of Bombay for work in connection with the re-assessment of certain plots of land.

| | | | |
|---|---|---|---|
| Recurring | .. Rs. *Nil* | Non-recurring .. | .. Rs. 3,960 |
| Total .. | .. „ 3,960 | Ultimate annual recurring | .. „ *Nil* |

*Remarks.*—In 1879, the assessment on toka land in Bombay City was fixed at rates varying from one-third of a pie to one pie per square yard per annum according to the locality in which the land was situated. The assessment having been fixed for fifty years, the plots are due to be re-assessed with effect from 1929. Instances have come to notice in which the tenures of certain properties were incorrectly shown and their re-assessment is likely to be contested. The number of such cases will probably exceed one thousand. Their investigation will entail considerable correspondence, including the searching of old records in the Collector's office, and some surveying will also be required. To cope with this extra work it is necessary to entertain a small temporary establishment consisting of a Senior Clerk on Rs. 160 per mensem, two Junior Clerks on Rs. 60 per mensem each and a Surveyor on Rs. 80 per mensem. The monthly charge will be Rs. 360. The establishment will be entertained from the beginning of the year 1928-29, and the cost for eleven months in that financial year will be Rs. 3,960. It should be pointed out that the re-assessment will bring in an annual increase of revenue of over a lakh of rupees.

| | | Rs. |
|---|---|---|
| Grand Total—5, Land Revenue (Reserved) | Recurring .. | *Nil* |
| | Non-recurring | 3,960 |

## 6, EXCISE (*Transferred*)

MINISTER IN CHARGE—Honourable Mr. G. B. PRADHAN

ITEM 2. Entertainment of additional establishment in the Town and Island of Bombay in connection with the new Foreign liquor scheme.

| | | | |
|---|---|---|---|
| Recurring | .. Rs. 5,500 | Non-recurring .. | .. Rs. *Nil* |
| Total .. | .. ,, 5,500 | Ultimate annual recurring | .. ,, 7,800 |

*Remarks.*—The present system of recording the sales of foreign liquor does not ensure correct statistics. If there is to be any co-relation between country liquor and foreign liquor as regards taxation, consumption, etc., it is necessary to know what the exact consumption of foreign liquor is. The Commissioner of Excise has accordingly submitted a scheme which is designed to secure better control over the trade in foreign liquor. The main features of the scheme are—

(1) The functions of the wholesale dealer will be restricted to supplying to the trade only including clubs and messes.

(2) The transport of liquor from wholesale to retail premises, from one retail dealer to another, and by private individuals after import will be controlled by permits.

(3) There will be frequent and careful supervision over the stocks and accounts of the various foreign liquor licensees.

Government have approved this scheme which will be introduced into the Presidency proper, for the present, as an experimental measure. To carry it into effect an additional establishment consisting of five Sub-Inspectors will be necessary. It is proposed to pay them Rs. 70-5/2-100 each per mensem, a conveyance allowance of Rs. 10 per mensem and house-rent allowance of Rs. 20 per mensem each. The extra staff will be sanctioned for a period of two years in the first instance with effect from 1st April 1928. The proposed provision represents the charge for eleven months of the next year.

2. Concurrently with the above scheme it is proposed to alter the present method of levying fees for the privilege of vend of foreign liquor. At present licensees are classified according to the business done by them and pay fees according to the scale fixed for each class. It is now proposed to require the licensees to pay fees on the basis of the actual sales made by each. It is estimated that this change in the method of the levy of fee will yield an extra revenue of about a lakh of rupees per annum. This will more than cover the small expenditure involved by the scheme.

ITEM 3. Metalling of the road leading to the Chehedi Pump House, Nasik Distillery.

| | | | |
|---|---|---|---|
| Recurring | .. Rs. *Nil* | Non-recurring .. | .. Rs. 10,000 |
| Total .. | .. ,, 10,000 | Ultimate annual recurring | .. ,, *Nil* |

*Remarks.*—The road leading to the Chehedi Pump House (about two miles in length) carries the underground cables and 6" water mains which supply electric current and water to the Nasik Distillery and the other buildings on the distillery estate. The pump house has to be visited by the distillery officers at frequent intervals and this is the only road by which it can be reached in a conveyance. The road is unmetalled and has been so seriously damaged by cart traffic that the water pipes and cables have been exposed in some places and will soon become unserviceable if not properly protected in time. It is therefore absolutely necessary to metal it.

ITEM 4. Purchase of six water meters and six electric meters for the Nasik Distillery.

| | | | |
|---|---|---|---|
| Recurring | .. Rs. *Nil* | Non-recurring .. | .. Rs. 9,000 |
| Total .. | .. ,, 9,000 | Ultimate annual recurring | .. ,, *Nil* |

*Remarks.*—The Nasik Distillery supplies on payment water and electric current to the bungalows on the distillery estate and also to the Jail and the Security Press. In order to determine the proper share of each as based on the cost of production it is necessary to ascertain the consumption of water and power in each section of the distillery. For this purpose separate meters in each section are required and their purchase has been recommended by the Government auditor. Not only will they lead to more accurate costing thereby covering fully all liabilities, but they will also result in greater economy, since it will be easier to prevent waste by comparing the consumption in each section.

| | | Rs. |
|---|---|---|
| Grand Total—6, Excise (Transferred) .. | Recurring .. .. | 5,500 |
| | Non-recurring .. .. | 19,000 |

## *8, FOREST (Transferred)*

MINISTER IN CHARGE—Honourable Mr. G. B. PRADHAN

ITEM 5. Temporary establishment for the Gurcharan Officer in connection with the management of the gurcharan areas in the Thana District.

| | | | |
|---|---|---|---|
| Recurring .. | ..Rs. *Nil* | Non-recurring .. | ..Rs. 3,146 |
| Total .. | .. ,, 3,146 | Ultimate annual recurring .. | ,, *Nil* |

*Remarks.*—Gurcharans are areas which have been technically constituted protected forests and have been assigned for local exploitation in accordance with the agricultural and domestic needs of the people. These areas were constituted in their present form in 1897 and were intended to provide for the free exercise of such privileges as grazing and the collection of rab and fire-wood which had been previously enjoyed over a wider area. They are in the full possession and ownership of Government and no private or public rights other than those of way and access exist over them. They have hitherto been under the control of the Revenue Department. It has however been found that that Department has not a sufficient establishment to look after them properly and abuses have grown up, for instance, large branches and poles are cut for fuel and the young seedlings of tahal are prevented from growing up thereby resulting in a serious deterioration of the tahal supply. A suggestion having been made to Government that these areas should be handed over to the Forest Department, a special officer was appointed to reconsider their distribution and administration. After considering his report Government have come to the conclusion that as the settlements and demarcations of forests had always been regarded as ample in Thana District, the Forest Department should not be given any jurisdiction over gurcharans. In view however of the fact that they have deteriorated and the revenue officers are unable to supervise them properly, they have decided to appoint a forest officer with a suitable staff working under the Collector's orders for the exploitation of these areas by up-to-date sylvicultural methods. It is therefore proposed to appoint an Extra Assistant Conservator of Forests as Gurcharan Officer for a period of one year in the first instance; the appointment to be made permanent after further experience has been gained. The officer so appointed will draw the usual time-scale pay of his grade and a permanent travelling allowance of Rs. 150. No extra expenditure will be incurred on this account, as an officer from the existing cadre of the Bombay Forest Service will be deputed. For the establishment under him it is proposed to make a provision of Rs. 3,146 as shown below :—

| | Pay | Travelling allowance |
|---|---|---|
| | Rs. | Rs. |
| 1 Circle Inspector .. .. .. | 80 | 15 |
| 1 Surveyor-forester .. .. .. | 50 | 20 |
| 1 Surveyor-forester .. .. .. | 40 | 20 |
| 1 Clerk .. .. .. .. | 30—5/2—80 | .... |
| 1 Peon .. .. .. .. | 16 | .... |
| 1 Peon .. .. .. .. | 15 | .... |
| | 231 | 55 |
| *i.e.* .. | 286 | |
| | × 11 | |
| Total .. | 3,146 | |

| | | Rs. |
|---|---|---|
| Grand Total—8, Forest (Transferred) .. | Recurring .. | *Nil* |
| | Non-recurring .. | 3,146 |

## *XIII, IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—*

*(Reserved)*

MEMBER IN CHARGE—Honourable Sir COWASJI JEHANGIR

SIND

(1) PRODUCTIVE

*Pinyari Canal*

ITEM 6. New store room at the head regulator on the Pinyari Canal.

| | | | | | |
|---|---|---|---|---|---|
| Recurring | .. Rs. *Nil* | Non-recurring | .. | .. Rs. | 1,860 |
| Total .. | .. ,, 1,860 | Ultimate annual recurring | | .. ,, | *Nil* |

*Remarks.*—Urgent necessity is felt for the construction of a store room for storing valuable articles of tools and plant and stores as the present kacha landhi has been damaged by heavy rains and is now unfit for the purpose.

The work estimated to cost Rs. 1,862 was administratively approved by Government in Government Resolution No. 9319, dated 11th October 1926, and detailed plans and estimate therefor have been technically sanctioned by the Superintending Engineer, Indus Right Bank Circle.

ITEM 7. Survey for improvements to Gungri canal and branches.

| | | | | | |
|---|---|---|---|---|---|
| Recurring | .. Rs. *Nil* | Non-recurring | .. | .. Rs. | 5,370 |
| Total .. | .. ,, 5,370 | Ultimate annual recurring | | .. ,, | *Nil* |

*Remarks.*—Government have given an undertaking to the zamindars in lower Sind that the Lower Sind Canals will be remodelled to make up for the expected drop in water level therein due to the construction of the Lloyd Barrage. It is therefore very necessary to carry out surveys and prepare projects for improvements to the canals in lower Sind without delay and the survey in question is for one of them.

The work was administratively approved by Government in Government Resolution No. 19/27, dated 30th June 1927, and a detailed estimate therefor amounting to Rs. 5,954 for "Works" and Rs. 12,743 including charges for establishment (Rs. 5,889) and tools and plant (Rs. 900) has been technically sanctioned by the Superintending Engineer, Indus Right Bank Circle.

*Indus Canals Left Bank*

ITEM 8. Survey for improvements to Indus Canals Left Bank.

| | | | | | |
|---|---|---|---|---|---|
| Recurring | .. Rs. *Nil* | Non-recurring | .. | .. Rs. | 7,970 |
| Total .. | .. ,, 7,970 | Ultimate annual recurring | | .. ,, | *Nil* |

*Remarks.*—Remarks made under item 7 above apply to this item also.

The work was administratively approved by Government in Government Resolution No. 19/27, dated 30th June 1927, and a detailed estimate therefor amounting to Rs. 18,165 for "Works" and Rs. 40,141 including charges for establishment (Rs. 18,776) and tools and plant (Rs. 3,200) has been technically sanctioned by the Superintending Engineer, Indus Right Bank Circle.

(2) UNPRODUCTIVE

*Sattah Canal*

ITEM 9. Survey for improvements to Sattah canal and branches.

| | | | | | |
|---|---|---|---|---|---|
| Recurring | .. Rs. *Nil* | Non-recurring | .. | .. Rs. | 6,080 |
| Total .. | .. ,, 6,080 | Ultimate annual recurring | | .. ,, | *Nil* |

*Remarks.*—Remarks made under item 7 above apply to this item also.

The work was administratively approved by Government in Government Resolution No. 19/27, dated 30th June 1927 and a detailed estimate therefor amounting to Rs. 6,668 for "Works" and Rs. 13,457 including charges for establishment (Rs. 5,889) and tools and plant (Rs. 900) has been technically sanctioned by the Superintending Engineer, Indus Right Bank Circle.

## *XIII, IRRIGATION (Reserved)*—contd.

MEMBER IN CHARGE—Honourable Sir COWASJI JEHANGIR

### *Dad Canal*

ITEM 10. Reconstructing two blocks of out-houses attached to the I Class Inspection Bungalow at Jhunjhan in mile 13 of the Herbertwah.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Recurring | .. | Rs. | *Nil* | Non-recurring | .. | Rs. | 3,040 |
| Total .. | .. | „ | 3,040 | Ultimate annual recurring | .. | „ | *Nil* |

*Remarks.*—During the inundation of 1924 owing to extraordinary floods in the Nasrat Canals Division these two blocks of out-houses, which were kacha above plinth level, collapsed. As there is no accommodation whatever for subordinates and clerks the reconstruction of these out-houses is absolutely necessary. The inspection bungalow is practically useless without the out-houses.

The work estimated to cost Rs. 3,042 was administratively approved by Government in Government Resolution No. 3240, dated 2nd June 1925, and detailed plans and estimates therefor have been technically sanctioned by the Superintending Engineer, Indus Left Bank Circle.

ITEM 11. Establishment required in connection with survey work for improvements to certain canals in the Karachi Canals Division in the Indus Right Bank Circle.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Recurring | .. | Rs. | *Nil* | Non-recurring | .. | Rs. | 3,550 |
| Total .. | .. | „ | 3,550 | Ultimate annual recurring | .. | „ | *Nil* |

*Remarks.*—Government have given an undertaking to the Zamindars in Lower Sind that the Lower Sind canals would be remodelled to make up for the expected drop in water level therein due to the construction of the Lloyd Barrage. In pursuance of this undertaking Government have administratively approved survey estimates for the preparation of the Project for improvements to the following canals in their Resolution No. 19/27, dated the 30th June 1927:—

(*a*) 1. Gungri and branches,
2. Sattah and branches, and
3. Indus Canals, Left Bank.

The detailed estimates therefor have been technically sanctioned by the Superintending Engineer, Indus Right Bank Circle. In these circumstances an amount of Rs. 3,550 is required to meet the cost of the following additional establishment items in connection with the surveys for Improvements to the canals mentioned above:—

| | | Rs. |
|---|---|---|
| (*b*) | Pay of establishment (Temporary)— | |
| 1 | Lower Subordinate at Rs. 90 per mensem for five months .. | 450 |
| 1 | Clerk at Rs. 50 per mensem for five months .. .. | 250 |
| 1 | Post runner at Rs. 20 per mensem for five months .. .. | 100 |
| 1 | Peon at Rs. 22 per mensem for five months .. .. | 110 |
| 1 | Tyndal at Rs. 22 per mensem for five months .. .. | 110 |
| 6 | Khalasis at Rs. 20 per mensem each for five months .. .. | 600 |
| (*c*) | Allowances— | |
| | Travelling allowance .. .. .. .. .. | 675 |
| (*d*) | Contingencies— | |
| | Contingencies .. .. .. .. .. | 1,255 |
| | Total .. | 3,550 |

Provision for "Works" have been proposed separately (*vide* items 7, 8 and 9.)

## DECCAN AND GUJARAT

### (1) PRODUCTIVE

### *Shahada Channel*

ITEM 12. Remodelling the regulators at Chainages 69·80 and 85·00 of the Shahada Channel extension in Manrad village.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Recurring | .. | Rs. | *Nil* | Non-recurring | .. | Rs. | 1,410 |
| Total .. | .. | „ | 1,410 | Ultimate annual recurring | .. | „ | *Nil* |

*Remarks.*—In the original project for the extension of the channel, three regulators were provided for Manrad village in which about 270 acres of land were expected to be irrigated. Two of these regulators, namely those at chainages 69·80 and 85·00 as originally constructed do not

possess the necessary command with the result that out of 270 acres of irrigable area not even 100 acres are actually irrigated at present. It is therefore proposed to remodel the regulators so as to bring under command the whole of the area and thus to increase the revenue by about Rs. 800 per annum.

The work which is estimated to cost Rs. 1,410 was administratively approved by the Superintending Engineer, Central Circle, and detailed estimate therefor has been technically sanctioned by the Executive Engineer, West Khandesh Division.

(2) UNPRODUCTIVE

*Mutha Canals including Matoba Tank*

ITEM 13. Moduling Distributary No. 5 of Mutha Right Bank Canal.

| | | | | | |
|---|---|---|---|---|---|
| Recurring | .. Rs. | *Nil* | Non-recurring .. | .. Rs. | 1,737 |
| Total .. | .. „ | 1,737 | Ultimate annual recurring | .. „ | *Nil* |

*Remarks.*—It is proposed to fix Gibb modules on each outlet of Distributary No. 5 of the Mutha Right Bank Canal. The modules will give a constant discharge irrespective of water levels upstream or downstream of the outlet within the working range. It is now possible to irrigate the area with these modules as Distributary No. 5 is now getting a constant canal water supply during the rotation. By moduling the distributary duty will be raised and the revenue will be increased. Hence the work is very important and necessary.

The work estimated to cost Rs. 1,738 has been administratively approved by the Superintending Engineer, Deccan Irrigation Circle, and the detailed plans and estimate therefor have been technically sanctioned by the Executive Engineer, Mutha Canals Division.

*Godavari Canals*

ITEM 14. Revenue Establishment required on account of Development of Irrigation in the Malsiras Division.

| | | | | | |
|---|---|---|---|---|---|
| Recurring | ..Rs. | 1,728 | Non-recurring .. | ..Rs. | *Nil* |
| Total .. | .. „ | 1,728 | Ultimate annual recurring | .. „ | 2,412 |

*Remarks.*—Rabi irrigation on the Nira Right Bank Canal is expected to extend down to mile 93 during the next year against mile 73 in the current year. This extension will render the following temporary additional revenue establishment in the Malsiras Division to deal with the distribution and regulation of water in the much increased area of irrigation absolutely necessary :—

| | | Rs. |
|---|---|---|
| 1 | Clerk at Rs. 40 per mensem for 11 months .. .. .. | 440 |
| 1 | Clerk at Rs. 20 per mensem for 8 months .. .. .. | 160 |
| 1 | Measurer at Rs. 25 per mensem for 8 months .. .. .. | 200 |
| 2 | Canal Inspectors at Rs. 18 per mensem each for 8 months .. | 288 |
| 2 | Regulator chowkidars at Rs. 16 per mensem each for 8 months .. | 256 |
| 3 | Canal chowkidars at Rs. 16 per mensem each for 8 months .. | 384 |
| | Total .. | 1,728 |

The above establishment is absolutely necessary to allow the development of irrigation in the tract to be carried on and without it the extra length of canal ready cannot be made use of.

ITEM 15. One temporary Irrigation clerk required in the Lake Whiting Division in the Deccan Irrigation Circle.

| | | | | | |
|---|---|---|---|---|---|
| Recurring | .. Rs. | 1,100 | Non-recurring .. | .. Rs. | *Nil* |
| Total .. | .. „ | 1,100 | Ultimate annual recurring | .. „ | 1,200 |

*Remarks.*—In order to relieve the Executive Engineer, Mutha Canals Division, of a portion of his work to enable him to devote the requisite amount of time to the Mutha Right Bank Canal Remodelling Project, two Irrigation management sub-divisions, *viz.*, Padegaon and Nimblak Sub-divisions of the Nira Right Bank Canal have been transferred to the Lake Whiting Division in Government Resolution, Public Works Department, No. 568/27, dated the 21st October 1927. No Irrigation clerk being, however, available for transfer along with the sub-divisions, one is required in connection with the work in the Lake Whiting Division and hence the provision for him has been proposed.

| | | Rs. |
|---|---|---|
| Grand Total—XIII, Irrigation, etc. (Reserved) | Recurring .. .. | 2,828 |
| | Non-recurring .. .. | 31,017 |

## *15, OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES (PUBLIC WORKS)—(Reserved)*

MEMBER IN CHARGE—Honourable Sir COWASJI JEHANGIR

### A.—IRRIGATION WORKS

SIND

*Works under the control of the Indus River Commission*

*Shikarpur Canals Division*

ITEM 16. Constructing two sluices to Sukkur Begari Bund at miles 12/3 and 23/0 to replace dangerous ones.

| | | | |
|---|---|---|---|
| Recurring .. | Rs. *Nil* | Non-recurring .. | Rs. 9,000 |
| Total .. .. | „ 9,000 | Ultimate annual recurring .. | „ *Nil* |

*Remarks.*—The work is very necessary and urgent as these sluices are required for soaking the bund besides flooding tne lands for irrigation purposes and they are the best preventive measure for regulating height of water against the main bund.

The work is roughly estimated to cost Rs. 18,000. The detailed plans and estimate therefer are under preparation and will be sanctioned by the Indus River Commission in due course.

*Western Nara Division*

ITEM 17. Constructing cross regulator over Upper Nurwah for wetting bunds.

| | | | |
|---|---|---|---|
| Recurring .. | Rs. *Nil* | Non-recurring .. | Rs. 15,000 |
| Total .. .. | „ 15,000 | Ultimate annual recurring .. | „ *Nil* |

*Remarks.*—The cross regulator is required for regulating water to be passed into wetting channels for soaking the bunds early in order to ensure their withstanding the pressure of high water level. Without a cross regulator the wetting channel cannot work efficiently and the work is therefore very necessary and urgent.

The work is roughly estimated to cost Rs. 15,000 and the detailed plans and estimate for it are under preparation and will be sanctioned by the Indus River Commission in due course.

*Fuleli Canals Division*

ITEM 18. Raising and strengthening Jamshoro Loop Bund.

| | | | |
|---|---|---|---|
| Recurring .. | Rs. *Nil* | Non-recurring .. | Rs. 9,990 |
| Total .. .. | „ 9,990 | Ultimate annual recurring .. | „ *Nil* |

*Remarks.*—The work is urgent and is required in order to raise the bund to the standard section of 4 feet above the H.F.L. The river runs very close to the Jamshoro front bund and a little erosion at any place would result in a breach in the bund in which case the Jamshoro Loop bund has to be depended upon. The Jamshoro Loop bund is not of the standard section and has side slopes of hardly 2 to 1 and will not stand the pressure of water in case of a breach in the front bund. It is therefore necessary to bring it to the standard section. If it is not brought to the proper section and if there is a breach, the low lying portions of Hyderabad, specially the cantonment, will get flooded resulting in great loss to cantonment buildings and cultivation. The work is therefore very necessary and urgent.

The work was administratively approved and the detailed estimate therefor, amounting to Rs. 9,991, was technically sanctioned in the Indus River Commission Resolution No. 57-S. I.W./4 (F.C.), dated 21st December 1926.

ITEM 19. Raising Ghallian Bund to 4′ free-board, miles 2 to 4/4.

| | | | |
|---|---|---|---|
| Recurring .. | Rs. *Nil* | Non-recurring .. | Rs. 5,320 |
| Total .. .. | „ 5,320 | Ultimate annual recurring .. | „ *Nil* |

*Remarks.*—This work is urgent and is required in order to raise the bund to 4′ above the H.F.L. The Ghallian Bund having been eroded at mile 1/2 to 1/7 this loop is now the front main bund. The Ghallian Bund extends from old Fuleli to Chandanwah and protects all the country between these points. The bund is not of the standard section and is proposed to be

brought to it in order that it may stand the highest flood level which the river reached in 1924. If this is not done and if the river again reaches the H.F.L. later on, the bund is likely to be overtopped on account of waves and the water will flood the country protected by it damaging many villages and cultivation and causing loss of several lakhs of rupees.

The work was administratively approved and the detailed plans and estimate for it, the latter amounting to Rs. 5,322, were technically sanctioned in the Indus River Commission Resolution No. 56-S.I.W./4 (F.C.), dated 20th December 1926.

ITEM 20. Reinforced brick pitching at mile 3/1 of Jamshoro Front Bund.

| | | | |
|---|---|---|---|
| Recurring | .. Rs. *Nil* | Non-recurring .. | .. Rs. 990 |
| Total .. | .. „ 990 | Ultimate annual recurring | .. „ *Nil* |

*Remarks.*—When the stone pitching was laid in the front slope of Jamshoro Front Bund a length of 200 feet was left in order to provide reinforced brick pitching in this gap with a view to try its efficiency. As this gap yet remains unpitched and as it is necessary to fill it up for the safety of the bund the work is proposed to be carried out before the next abkalani. If the gap is left off a portion of the earth will get washed off by the action of the waves and will always require to be renewed.

The work was administratively approved and detailed plans and estimate, the latter amounting to Rs. 999, were sanctioned in the Indus River Commission Resolution No. 35-S.I.W./4 (F.C.), dated 16th August 1926.

ITEM 21. Constructing juck Muharies on rear of front Hajipur Bund, miles 0/6 to 2/1 and in front of front slope from mile 13/5 to mile 14/6.

| | | | |
|---|---|---|---|
| Recurring | .. Rs. *Nil* | Non-recurring .. | .. Rs. 12,000 |
| Total .. | .. „ 12,000 | Ultimate annual recurring | .. „ *Nil* |

*Remarks.*—The river runs very close to the Hajipur Bund from mile 0/6 to mile 2/1 behind which there is a loop bund to depend upon in case of any mishap to the front bund. It is therefore very necessary to wet thoroughly this loop bund. It is desirable to fill up the compartment to H.F.L. and as there is no jungle in the compartment to prevent the action of waves on the rear slopes of the Hajipur Bund which is made up of Kalaiish clay, it is necessary to provide juck Muhari to break the force of waves. For the same reasons, the front slope of the loop bund is being pitched with stone and the work will be completed before the next abkalani. It is therefore necessary to complete this work before the next abkalani. If the Muhari in the rear of front Hajipur Bund at mile 0/6 to 2/1 is not constructed it will not be possible to wet the first mile loop bund to the H.F.L. for fear of scouring the rear of the Hajipur Bund. This would mean that the loop will not stand the pressure of water in case of a breach in front bund. A large portion of Guni Taluka will get flooded if the loop breaches. The river also runs close to the bund and at miles 13/5 to 14/6 there is hardly a distance of 100 to 150 feet between the Bund and the river. In 1925, a juck Muhari was constructed in front of this portion and the result has been that drift sand has got blown and formed a very good berm there. It is therefore desirable to widen this berm by constructing another row of Muharies about 25 feet away in front of the first one. If this is not constructed, the danger to the front bund wil. continue and the bund will always be a source of anxiety and will continue to require heavy repairs in the shape of adjusting, pitching, etc.

The work is roughly estimated to cost Rs. 12,000 and the detailed plans and estimate for it will be technically sanctioned by the Indus River Commission in due course.

*Nasrat Canals Division*

ITEM 22. Constructing a bund sluice in Dad Feeder for irrigating Satnumbri Forest.

| | | | |
|---|---|---|---|
| Recurring | .. Rs. *Nil* | Non-recurring .. | .. Rs. 1,550 |
| Total .. | .. „ 1,550 | Ultimate annual recurring | .. „ *Nil* |

*Remarks.*—The Satnumbri Forest is at present irrigated by zamindari karias but the discharge is not sufficient to meet the demand of the Forest Department. It is therefore proposed to construct a bund sluice with waterway of 14 square feet on the left bank of the Dad Feeder, mile 6/3 which has been declared a river embankment.

The work was administratively approved and detailed plans and estimate, the latter amounting to Rs. 1,582, were technically sanctioned in the Indus River Commission Resolution No. 22-S.I.W./4 (N.C.), dated 13th July 1927.

*15, IRRIGATION (Reserved)*—contd.

MEMBER IN CHARGE—Honourable Sir COWASJI JEHANGIR

ITEM 23. Raising and strengthening Dad Feeder Bund including filling borrow pits.

| | | | |
|---|---|---|---|
| Recurring | .. Rs. *Nil* | Non-recurring .. | .. Rs. 25,000 |
| Total .. | .. ,, 25,000 | Ultimate annual recurring | .. ,, *Nil* |

*Remarks.*—The bund, being of insufficient section and height, must be raised to the full section as early as possible. It is a vanal embankment which was declared as river bund in 1924 owing to floods, but it is not strong enough to hold the maximum flood like that of 1924. Its free board is on an average 1½′ to 2′ and width hardly half of what is required. If it breaches or is overtopped, there will be a loss of lacs of rupees to the people and Government. In fact there will be distress in the District as it was in 1924. It is therefore very necessary that this small bund should be brought to the standard section without further loss of time.

The work is roughly estimated to cost Rs. 44,000 and the detailed plans and estimate therefor will be technically sanctioned by the Indus River Commission in due course.

ITEM 24. Raising and strengthening Suhagan River Bund including filling borrow pits.

| | | | |
|---|---|---|---|
| Recurring | .. Rs. *Nil* | Non-recurring .. | .. Rs. 15,000 |
| Total .. | .. ,, 15,000 | Ultimate annual recurring | .. ,, *Nil* |

*Remarks.*—The remarks made under item 23 above apply to this item also.

The work is roughly estimated to cost Rs. 21,000 and the detailed plans and estimate therefor will be technically sanctioned by the Indus River Commission in due course.

ITEM 25. Raising and strengthening Herbert River Bund including filling in borrow pits.

| | | | |
|---|---|---|---|
| Recurring | .. Rs. *Nil* | Non-recurring .. | .. Rs. 9,000 |
| Total .. | .. ,, 9,000 | Ultimate annual recurring | .. ,, *Nil* |

*Remarks.*—The remarks made under item 23 above apply to this item also.

The work is roughly estimated to cost Rs. 12,500 and the detailed plans and estimate therefor will be technically sanctioned by the Indus River Commission in due course.

*Hyderabad Canals Division*

ITEM 26. Bund between Mikaro and Ren Bund.

| | | | |
|---|---|---|---|
| Recurring | .. Rs. *Nil* | Non-recurring .. | .. Rs. 9,000 |
| Total .. | .. ,, 9,000 | Ultimate annual recurring | .. ,, *Nil* |

*Remarks.*—There is a gap between these two bunds 1½ miles wide. The experience of the inundation of 1924 showed that there was a danger of the floods passing through this gap as the actual flood line came very close to it. The ground levels vary from 0 to 2 feet only above the H.F.L. of 1924 (*i.e.*, 105·5) and a rise of a few inches more will result in the flooding of a large area in deh Bahawalpur. There is also the danger that when the Left Bank Embankment in the Nasrat Canals Division higher up is completed and the spills confined, the level of water in this locality will rise. It is therefore necessary to close the gap between Mikaro and Ren Bunds by a bund of full section and free board in order to protect areas commanded by the Barrage Canals in the future.

A rough estimate for the work amounting to Rs. 9,123 has been approved by the Secretary, Indus River Commission.

| | | Rs. |
|---|---|---|
| Grand Total—15, Other Revenue Expenditure financed from Ordinary revenues (Reserved). | Recurring .. | *Nil.* |
| | Non-recurring. | 1,11,850 |

## *15, OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUE (Reserved)*

### *A.*—IRRIGATION WORKS (CIVIL)

MEMBER IN CHARGE—Honourable Mr. J. L. RIEU

**ITEM 27.** Additional establishment required for investigation of minor irrigation works during the year 1928-29.

| | | | |
|---|---|---|---|
| Recurring .. | ..Rs. 1,650 | Non-recurring .. | ..Rs. 4,925 |
| Total .. | .. ,, 6,575 | Ultimate annual recurring | .. ,, 2,520 |

*Remarks.*—It is proposed to entertain—

(1) three extra tracers for the office of the Superintending Engineer, on Special Duty.

(2) one additional survey party.

(1) At present there is only one full-time tracer in the Superintending Engineer's office and he has to attend to the work of fair-copying all the projects which are prepared by the survey staff. As the number of projects which are prepared is steadily increasing, he is unable to cope with the work single-handed, with the result that the final disposal of many projects is being delayed. It is therefore necessary to employ three more tracers on Rs. 50 per mensem each.

(2) With the Superintending Engineer's present staff of 7 Surveyors and 28 Assistant Surveyors distributed over ten precarious districts, it has not been found possible to meet the requirements of each of these districts, and consequently the work of investigation of the projects suffers. About 1,380 proposals have hitherto been received by the Superintending Engineer for investigation and of these the investigation of only 310 has been completed. This slow progress is due to want of establishment. The services of one more party of one Surveyor and four Assistant Surveyors with five Personal Khalasis are therefore required to deal with the increasing work. The survey party will be employed for five months in the working season from 1st October 1928 to 28th February 1929.

These proposals will involve the following expenditure :—

| | Rs. |
|---|---|
| Three tracers for the Superintending Engineer's office on Rs. 50 with effect from 1st April 1928 (for 11 months) .. .. .. | 1,650 |
| One Surveyor on Rs. 150 per mensem *plus* travelling allowance at Rs. 65 per mensem (for five months) .. .. .. .. | 1,075 |
| Four Assistant Surveyors on Rs. 125 per mensem *plus* travelling allowance at Rs. 45 per mensem each (for five months) .. .. .. | 3,400 |
| Five Personal Khalasis for the Surveyor and Assistant Surveyors at Rs. 14 each per mensem (for five months) .. .. .. | 350 |
| Stationery and petty supplies for the additional survey party.. .. | 100 |
| Total .. | 6,575 |

| | | |
|---|---|---|
| Grand Total—15, Other Revenue Expenditure financed from Ordinary Revenue (Civil) (Reserved). | Recurring .. | 1,650 |
| | Non-recurring .. | 4,925 |

## *22, GENERAL ADMINISTRATION (Reserved)*

MEMBER IN CHARGE—Honourable Sir COWASJI JEHANGIR

ITEM 28. Entertainment of additional establishment in the General, etc., Departments.

| | | | | | |
|---|---|---|---|---|---|
| Recurring | .. Rs. | 1,430 | Non-recurring .. | .. Rs. | *Nil.* |
| Total .. | .. ,, | 1,430 | Ultimate annual recurring | .. ,, | 3,600 |

*Remarks.*—The work in the General, etc., Departments has increased considerably during the last two years as under :—

| Year | Receipts |
|---|---|
| August 1924 to July 1925 .. .. .. | 27,483 |
| ,, 1925 to ,, 1926 .. .. .. | 28,307 |
| ,, 1926 to ,, 1927 .. .. .. | 32,533 |

It is proposed to increase the staff by only one additional Senior Assistant Superintendent on Rs. 210—15—300 for a period of one year in the first instance. As, however, it may be found necessary to continue the post the provision has been shown as recurring.

The provision required is as follows :—

| | Amount required in 1928-29 |
|---|---|
| | Rs. |
| One Junior Assistant on Rs. 200 promoted to Senior Assistant on Rs. 210 .. .. | 10 per mensem. |
| One Junior Assistant on Rs. 120 .. .. | 120 ,, ,, |
| | 130 ,, ,, |
| | × 11 months. |
| | 1,430 |

MEMBER IN CHARGE—Honourable Sir CHUNILAL V. MEHTA

ITEM 29. Entertainment of establishment for supervising the working of the system of office procedure in force in Government offices.

| | | | | | |
|---|---|---|---|---|---|
| Recurring | .. Rs. | 6,900 | Non-recurring | .. Rs. | *Nil* |
| Total | .. ,, | 6,900 | Ultimate annual recurring | .. ,, | 6,900 |

*Remarks.*—The system of office procedure followed in Government Offices in the mofussil requires thorough overhauling. In most of the district offices the system devised by Mr. F. G. H. Anderson, Commissioner of Settlements and Director of Land Records, is being followed, but it has not proved to be an unqualified success owing to the facts that (1) it is somewhat complicated and is not easily understood by all who have to work it and (2) there is no adequate provision for proper supervision of the working of the system.

2. At the request of Government Mr. Anderson has agreed to re-examine his system with a view to simplifying it and to make arrangements to see that the revised system is being properly worked in the mofussil offices. For this purpose he requires the services of two Inspectors whose duties will be to tour from place to place and to see that the system is kept in proper working order in the various district offices. A lump provision of Rs. 6,900 is therefore proposed to be made in next year's budget as per details given below :—

| | Rs. |
|---|---|
| Two Inspectors on Rs. 200 per mensem each for 11 months .. | 4,400 |
| Travelling allowance .. .. .. | 2,250 |
| Contingencies .. .. .. | 250 |
| Total .. | 6,900 |

| | | Rs. |
|---|---|---|
| Grand Total—22, General Administration (Reserved). | Recurring .. | 8,330 |
| | Non-recurring .. .. | *Nil.* |

## *24, ADMINISTRATION OF JUSTICE (Reserved)*

MEMBER IN CHARGE—Honourable Mr. J. E. B. HOTSON

ITEM 30. Entertainment of three chowkidars to guard the court building of the Judicial Commissioner of Sind at Karachi.

| | | | | | |
|---|---|---|---|---|---|
| Recurring | .. Rs. | 776 | Non-recurring .. | .. Rs. | *Nil* |
| Total .. | .. ,, | 776 | Ultimate annual recurring | .. ,, | 846 |

*Remarks.*—The new judicial buildings at Karachi will be ready for occupation early in the next financial year, but it is not yet certain when they will be occupied. As soon as they are taken over, chowkidars will be required. None have hitherto been employed because there are quarters for several peons and menials in the compound of the old Court, which moreover stands on one of the main roads. The new buildings are very much larger, and are surrounded by a large open space. There are no quarters for any servants attached to them. In view of the size and value of the buildings, four chowkidars at least will be needed, and perhaps experience may show that six are required. At first however, until the new courts are effectively occupied, it is proposed to employ only two chowkidars, discretion being given to the Judicial Commissioner to employ the other two when needed. It is, therefore, considered that budget provision for three chowkidars will suffice for the next year.

2. The annual cost will amount to Rs. 846 and the rates of pay and allowances to be given to the chowkidars are as follows :—

| | Rs. | a. | p. | |
|---|---|---|---|---|
| Pay .. .. .. .. | 18 | 0 | 0 | |
| House-rent .. .. .. .. | 4 | 0 | 0 | |
| Clothing allowance .. .. .. .. | 1 | 8 | 0 | |
| | 23 | 8 | 0 | |
| | | × | 3 | chowkidars × 11 months. |
| | 775 | 8 | 0 | |

## *25, JAILS AND CONVICT SETTLEMENTS (Reserved)*

MEMBER IN CHARGE—Honourable Mr. J. E. B. HOTSON

ITEM 31. Entertainment of permanent establishment at the Nasik Road Central Prison.

| | | | |
|---|---|---|---|
| Recurring .. | .. Rs. 2,970 | Non-recurring .. | .. Rs. *Nil* |
| Total .. | .. ,, 2,970 | Ultimate annual recurring .. | ,, 4,740 |

*Remarks.*—The new Nasik Road Central Prison will be organised as a Central Prison in 1928-29. The Deccan Convict Gang has been closed, and its subordinate staff was transferred to the Nasik Road Central Prison at the end of 1926. At present the clerical and medical establishments of the Prison consist of one senior clerk, one second clerk, one subordinate medical officer and one compounder. The new jail at Nasik Road is a Central Jail, and will require a staff similar to those of the other Central Prisons. It is therefore proposed to increase the staff by the addition of one head clerk on Rs. 105—5—140 per mensem, two junior clerks on Rs. 30—5/2—80 per mensem each, and one subordinate medical service officer on Rs. 60—7—200 per mensem with special pay at Rs. 25 per mensem.

ITEM 32. Acquisition of land for the Haranshikaris at Barsi in the Sholapur District.

| | | | |
|---|---|---|---|
| Recurring | .. Rs. *Nil* | Non-recurring .. | .. Rs. 2,000 |
| Total .. | .. ,, 2,000 | Ultimate annual recurring | .. ,, *Nil* |

*Remarks.*—There is a colony of Haranshikaris at Barsi in the Sholapur District the majority of whom work in the local Mills. These Haranshikaris are registered and restricted to the area of the District under the Criminal Tribes Act. For several years past they have erected their huts on a plot of ground at Barsi which was obtained on a five years' lease. The lease expired but it is necessary to retain the land for the occupation of the Haranshikaris, since if they scatter over the district it is only too probable that they will revert to a life of crime. To avoid that, it is regarded as essential that they should remain permanently in the colony where they are now, so that they can continue to work in the Mills and can be properly supervised by the Police. The site is in the neighbourhood of the industrial centre of the town, and two more mills are being erected in the town. The site is most suitable in every way and it is, therefore, proposed to acquire it at an estimated cost of Rs. 2,000.

| | | | Rs. |
|---|---|---|---|
| Grand Total—25, Jails and Convict Settlements (Reserved). | Recurring | .. | 2,970 |
| | Non-recurring | .. | 2,000 |

## *26, POLICE (Reserved)*

MEMBER IN CHARGE—Honourable Mr. J. E. B. HOTSON

ITEM 33. Entertainment of an additional Police establishment for the introduction of the combined patrol and fixed post system in Bombay City.

| | | | | | |
|---|---|---|---|---|---|
| Recurring | .. Rs. 72,565 | Non-recurring | .. | .. Rs. | *Nil* |
| Total | .. ,, 72,565 | Ultimate annual recurring | | .. ,, | 84,830 |

*Remarks.*—During 1924, the attention of Government was drawn by Mr. H. M. Rahimtoola, M.L.C., to the dissatisfaction felt in the City of Bombay on account of the change from the fixed post to the patrol system. In 1925, the Bombay Municipal Corporation also passed a resolution, recommending to Government that in addition to the present Police patrol system introduced in the City of Bombay the old system of fixed posts at street corners should be re-introduced. The Commissioner of Police, Bombay, was therefore asked by Government to examine the strength of the Police force required at each Police station for effective Police control, and after careful consideration of the report submitted by the Commissioner of Police, Government came to the conclusion that the only efficient system would be a combination of patrols and fixed posts. This combined system is as follows :—Certain " strategic " points in each Section where experience has shown that a policeman is necessary, have been decided upon, and they are to be called as fixed posts. These posts are to be manned from 9 a.m. to 5 p.m. during the day. During the rest of the 24 hours the fixed post constables have to be reinforced and additional men are to be provided, as reliefs. For purposes of supervision over these fixed posts and by way of establishing a skeleton form of patrol, the Section is divided up into 5 " tukris " each in charge of a " tukriwala " who is generally a senior constable or naik. For the flying squad 1 Head Constable and 10 Constables have been proposed by day and 1 Head Constable and 15 Constables by night. They have to work generally in plain clothes, and on them depends to a very large extent, the detection of cases under the minor Acts and the prevention of offences against property. If an epidemic of house-breaking occurs in any particular part of the Section, the flying squad will specially turn its attention to that locality. The combined system of fixed posts and flying squads was also experimented with in some sections and the result was a considerable decrease in house breakings by night and a most beneficial effect on the crime of the city. It is expected that this combined system would on the whole give the citizens of Bombay that sense of security which they have a right to expect from the Police force. The total additional strength of policemen required for the introduction of this system consists of 9 Head Constables and 158 Constables, which is considered by Government to be a reasonable minimum demand for a fair policing of the City of Bombay at the present time. The extra cost on account of pay and allowances of this staff for 11 months of the year 1928-29 amounts to Rs. 72,565 as shown below :—

| | Cost per mensem Rs. | |
|---|---|---|
| (1) *Pay of Establishment*— | | |
| Pay of 9 Head Constables (38—1—50) .. .. | 342 | |
| Pay of 158 Constables (30—$\frac{1}{3}$—33—$\frac{1}{4}$—36) .. .. | 4,740 | |
| Total .. | 5,082 | |
| | ×11 | months |
| Grand Total .. | 55,902 | |
| (2) *Allowances, etc.*— | | |
| House rent allowance to 9 Head Constables at Rs. 10 each per mensem .. .. .. .. .. | 90 | |
| House rent allowance to 158 Constables at Rs. 7 each per mensem .. .. .. .. .. | 1,106 | |
| Total .. | 1,196 | |
| | ×11 | months |
| Grand Total .. | 13,156 | |
| (3) *Contingencies*— | | |
| Clothing charges to 9 Head Constables and 158 Constables at Rs. 21 per annum .. .. .. .. | 3,507 | |
| Grand Total .. | 72,565 | |

*26, POLICE (Reserved)*—contd.

MEMBER IN CHARGE—Honourable Mr. J. E. B. HOTSON.

ITEM 34. Grant of a fixed conveyance allowance of Rs. 15 per mensem to sergeants of the Bombay City Police force, who are employed on Station House duty.

| | | | | | |
|---|---|---|---|---|---|
| Recurring | ..Rs. | 5,280 | Non-recurring .. | ..Rs. | *Nil* |
| Total .. | .. ,, | 5,280 | Ultimate annual recurring | .. ,, | 5,760 |

*Remarks.*—While Sub-Inspectors of the Bombay City Police force draw a fixed conveyance allowance of Rs. 15 per mensem, as they often have to make journeys outside their jurisdiction in their capacity as Station House Officers while investigating offences and making enquiries, such allowance has not been drawn by sergeants who are now being extensively employed on Station House duty, provided that they have passed their departmental examinations in law and language. The aim of this scheme is to give Sergeants a wider experience of criminal investigation than they have hitherto been able to acquire. At the same time the Sub-Inspector is able to gain experience of certain outdoor and departmental duties that have up to this time been performed almost entirely by Sergeants. The scheme therefore will effect the training of both Sub-Inspectors and Sergeants on the same lines. Government have administratively approved the proposal for the grant of a fixed conveyance allowance of Rs. 15 per mensem to Sergeants employed on Station House duty. The cadre of Sergeants excluding leave reserve is 49 and for various reasons more than 32 are not likely to be employed on Station House duty. A provision of Rs. 5,280 on account of the proposed conveyance allowance to 32 sergeants for 11 months has been made in the next year's budget.

ITEM 35. Purchase of 3 motor buses for the use of the Police force at Ahmedabad.

| | | | | | |
|---|---|---|---|---|---|
| Recurring .. | ..Rs. | 7,755 | Non-recurring .. | ..Rs. | 8,400 |
| Total .. | .. ,, | 16,155 | Ultimate annual recurring | .. ,, | 8,460 |

*Remarks.*—There are no adequate arrangements at present in Ahmedabad City for the transport of Police from one part of the City or of the suburbs to another. The Police lines are located at (*a*) Head quarters, (*b*) the Gaekwar's Haveli and (*c*) Mahdhavpura (Rissala) and the number of Policemen stationed at these lines is 400, 350 and 70, respectively. The distances between these lines and the various posts are in several cases as much as 6 miles and in many more than 3, and at present the Policemen are obliged to march to and from their places of duty, which adds several hours to the time for which they are at work daily at their guards, beats and chaukis. This, it will be admitted, is a hardship to the men, and by tiring them unnecessarily tends to reduce their efficiency. During the recent communal riot at Ahmedabad it was constantly necessary to send Police quickly from one part of the City to another, and there was no alternative but to rely on hired motor omnibuses. In times of real and widespread disturbance there is a serious risk that these omnibuses, most of which belong to small private owners, could not be secured without great delay. In an emergency everything depends on the rapidity with which the Police can be rushed to the scene of an outbreak. Experience has shown that when disturbances are apprehended the most effective preventive measure is to patrol the disturbed areas with Police circulating in motor buses. Government have therefore decided that the purchase of 5 motor buses each capable of carrying 16 passengers for the transport of the Police from their quarters to their places of duty in Ahmedabad City is of a really urgent necessity, and they have accordingly sanctioned the purchase of 2 motor buses and the cost of their up-keep during the current year from savings effected in the grants under "26, Police." Provision for the purchase of the remaining 3 motor buses and their up-keep has been made in next year's budget as shown in detail below :—

| Rs. | |
|---|---|
| 8,400 | (non-recurring). The cost of 3 motor buses at Rs. 2,800 each. |
| 3,465 | (recurring). Pay of 7 Constables as drivers (2 drivers for each bus, 1 from 5 a.m. to 2 p.m. and 1 from 2 p.m. to midnight, and 1 cleaner for 3 buses) at a consolidated pay of Rs. 45 per mensem for 11 months. |
| 4,290 | (recurring). Up-keep of the 3 motor buses for 11 months at Rs. 130 per mensem for each bus (including patrol, oil, tyres, tubes, repairs and replacement). |
| Total 16,155 | |

| | | | |
|---|---|---|---|
| Grand Total—26, Police (Reserved). | Recurring .. | .. Rs | 85,600 |
| | Non-recurring .. | .. ,, | 8,400 |

## *31, EDUCATION (Transferred)*

MINISTER IN CHARGE—Honourable Dewan Bahadur HARILAL D. DESAI

ITEM 36. Establishment of an Anglo-Urdu Middle School at Sholapur.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Recurring | .. | ..Rs. | 3,510 | Non-recurring | .. | ..Rs. | 2,000 |
| Total | .. | .. „ | 5,510 | Ultimate annual recurring | | .. „ | 7,800 |

*Remarks.*—Muhammadan boys who have been taught through the medium of Urdu in the Urdu primary schools cannot satisfactorily follow the instruction in the lower classes of ordinary Government High Schools where the teaching is through the medium of the local vernacular. It is reported that there is a considerable number of Muhammadan boys in the Sholapur District who desire to proceed to the secondary course but are at present unable to do so owing to the non-existence of an Anglo-Urdu Middle School. It is accordingly proposed to establish a Government Anglo-Urdu Middle School at Sholapur, with effect from the beginning of the next school year, *i.e.*, from 1st June 1928. The proposal involves the following charges to be provided for in the budget for 1928-29 :—

*Recurring*

| | Provision for nine months of 1928-29 Rs. |
|---|---|
| (*a*) Head Master on Rs. 70—5—125 efficiency bar—5—140—10—200 per mensem (starting on Rs. 150 per mensem) .. .. .. | 1,350 |
| (*b*) Two undergraduate assistants on Rs. 45—4—85—5—150 per mensem .. | 810 |
| (*c*) One peon and one kamathi on Rs. 15 per mensem each .. .. | 270 |
| (*d*) Allowance for teaching drawing at Rs. 10 per mensem .. .. | 90 |
| (*e*) Allowance for teaching drill at Rs. 10 per mensem .. .. | 90 |
| (*f*) Contract grant at Rs. 180 per annum.. .. .. .. | 135 |
| (*g*) Postage charges at Rs. 30 per annum .. .. .. | 22 |
| (*h*) House rent at Rs. 75 per mensem .. .. .. .. | 675 |
| (*i*) Rates and taxes at Rs. 90 per annum .. .. .. | 68 |
| Total recurring .. | 3,510 |
| *Non-recurring* | |
| Purchase of furniture and equipment .. .. .. .. | 2,000 |
| Total .. | 5,510 |

ITEM 37. Establishment of an Anglo-Urdu Middle School for boys at Nasik.

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Recurring | .. | ..Rs. | 3,510 | Non-recurring | .. | ..Rs. | 2,000 |
| Total | .. | .. „ | 5,510 | Ultimate annual recurring | | .. „ | 7,800 |

*Remarks.*—The establishment of the school is necessary in the interests of Muhammadan education as Muhammadan boys who have been taught through the medium of Urdu in the Urdu primary schools cannot satisfactorily follow the instruction in the lower classes of the ordinary Government High Schools where the teaching is through the medium of the local vernacular. Accordingly, in 1919 Government administratively approved the proposal to establish an Anglo-Urdu Middle School at Nasik. Subsequently the matter was postponed owing to more urgent demands on the funds available. In 1922 the Muhammadans of Nasik represented that the English classes attached to the Urdu School maintained by the Nasik Municipality were not working well and urged that a Government Anglo-Urdu Middle School should be opened as early as possible. The opening of the School had, however, to be further postponed owing to financial stringency. It is now proposed to open the school from the 1st June 1928. The recurring (for 9 months) and non-recurring charges for which provision is necessary in the budget for 1928-29 are detailed below :—

I.—*Recurring*

| | For 9 months of 1928-29 Rs. |
|---|---|
| (*a*) Head Master on Rs. 70—5—125 efficiency bar—5—140—10—200 per mensem (starting on Rs. 150) .. .. .. .. | 1,350 |
| (*b*) Two Undergraduate Assistants on Rs. 45—5—85—5—150 each per mensem .. .. .. .. .. | 810 |

*31, EDUCATION (Transferred)*—contd.

MINISTER IN CHARGE—Honourable Dewan Bahadur HARILAL D. DESAI

| | For 9 month of 1928-29 |
|---|---|
| | Rs. |
| (*c*) One peon and one Kamathi on Rs. 15 per mensem each .. .. | 270 |
| (*d*) Allowance for teaching drawing at Rs. 10 per mensem .. .. | 90 |
| (*e*) Allowance for drill at Rs. 10 per mensem .. .. .. | 90 |
| (*f*) Contract grant at Rs. 180 per annum.. .. .. .. | 135 |
| (*g*) Postage charges at Rs. 30 per annum .. .. .. | 22 |
| (*h*) House rent at Rs. 75 per mensem .. .. .. .. | 675 |
| (*i*) Rates and taxes at Rs. 90 per annum .. .. .. | 68 |
| Total recurring .. | 3,510 |
| II.—*Non-recurring*— | |
| Purchase of furniture and equipment .. .. .. .. | 2,000 |
| Total .. | 5,510 |

ITEM 38. Provision for a new boiler for the Workshop of the College of Engineering, Poona.

| | | | |
|---|---|---|---|
| Recurring | .. Rs. *Nil* | Non-recurring .. | .. Rs. 19,300 |
| Total .. | .. „ 19,300 | Ultimate annual recurring | .. „ *Nil* |

*Remarks.*—The existing boiler for the Workshop of the College of Engineering, Poona, is over 20 years old and is worn out. It is too small to generate sufficient steam to drive the machinery of the new Workshop. It is in need of extensive repairs and it is questionable whether the repairs are worthwhile. Besides this, a new chimney is also necessary because for a suitable boiler the present chimney is too small in height and diameter to use, unless an induced draught were fitted. The possibility of saving the cost of a new chimney by installing an induced draught has been carefully considered but the proposal is not economical because the capitalised value of the cost of operating the induced draught is far greater than that of a new chimney. As a modest economical method of meeting the requirements it is proposed to have a new small sized B. and W. boiler and a new chimney. The cost of these two and the cost of erection, foundation, excavation, brickwork, etc., is estimated at about Rs. 19,300. The provision of these items is a crucial matter for the Workshop and money for it is essential this year.

ITEM 39. Charges on account of additional staff, equipment, museum, etc., for the College of Engineering, Poona, and the Workshop attached to it.

| | | | |
|---|---|---|---|
| Recurring | Rs. 5,150 | Non-recurring .. | .. Rs. 10,700 |
| Total .. | .. „ 15,850 | Ultimate annual recurring | .. „ 7,120 |

*Remarks.*—Owing to the changes in the curricula of the College of Engineering, Poona, and of the Workshop classes attached to it which were sanctioned by the University and Government respectively the College and the Workshop staff required strengthening and new machinery and equipment were also found to be necessary. Some of the additional staff, equipment, etc., required on this account have during the last and current year been sanctioned. It is now proposed to provide for the remaining staff and equipment required next year. The details are as under :—

*Staff for the Workshop*

| | Provision in 1928-29 |
|---|---|
| | Rs. |
| 1 Mechanician Rs. 150—5—200 per mensem .. .. .. | 1,350 |
| 1 Moulder Rs. 60—2—80 per mensem .. .. .. .. | 540 |
| 1 Plumber Rs. 100 per mensem .. .. .. .. | 900 |
| 1 Clerk on Rs. 30—5/2—80 .. .. .. .. | 360 |
| | 3,150 |
| *Non-recurring* | Rs. |
| Equipment for the Mechanical Laboratory of the College .. .. | 10,000 |

(*ii*) Additions and alterations have been proposed in the Drawing Hall and Library of the College of Engineering, Poona, and a separate room is proposed for the Engineering Museum. It is expected that these additions will be completed before the close of this year and the Engineering Museum will be formed from next June. The provision required on this

account is Rs. 2,000 in the first year and Rs. 1,600 will be required thereafter every year for the purchase of good models. A sum of Rs. 700 is also required next year for the purchase of furniture, etc.

ITEM 40. Grant-in-aid for the establishment of hostels for Depressed Classes.

| | | | |
|---|---|---|---|
| Recurring | ..Rs. 9,000 | Non-recurring .. | ..Rs. *Nil* |
| Total .. | .. „ 9,000 | Ultimate annual recurring | .. „ 9,000 |

*Remarks.*—Dr. B. R. Ambedkar and Dr. P. G. Solanki have submitted to Government a scheme for the establishment of five hostels for students of the Depressed Classes attending secondary schools. The hostels are proposed to be started at Surat and Ahmedabad in the Northern Division, Sholapur in the Central Division, Belgaum in the Southern Maratha Country and at one place either Ratnagiri or Panvel or Dapoli in the Konkan. Each hostel is intended to accommodate 30 students to begin with. The annual cost of the five hostels is estimated at Rs. 41,780 and Government have been asked to make a grant of three-fifths of the cost or Rs. 25,000 in round figures. After scrutiny of the details of the cost submitted by Drs. Ambedkar and Solanki, Government have decided to give a grant-in-aid equal to three-fifths of the cost of each hostel opened under the scheme subject to the following conditions :—

(*a*) the grant-in-aid to each hostel shall not exceed the amount arrived at on the basis of a capitation grant of Rs. 10 per mensem per student in average attendance.

(*b*) that the students residing in these hostels shall not be eligible for the special scholarships for Depressed Class students instituted by Government.

(*c*) that the admission to the hostels shall be made on the results of competitive examinations identical with the examinations for the special scholarships.

As the five hostels are intended to accommodate 150 students in all, the maximum Government grant which would be admissible on the basis of a capitation rate of Rs. 10 per mensem per student comes to Rs. 18,000. In view of the present financial strigency however it is not possible for Government to aid the launching of the scheme in full. To begin with a provision of Rs. 9,000 only has been made on account of grant-in-aid of the scheme explained above and for grants to hostels for depressed class students which may be opened or maintained by other bodies.

| | | Rs. |
|---|---|---|
| Grand Total,—31, Education (Transferred).. | Recurring .. .. | 21,170 |
| | Non-recurring .. | 34,000 |

## *32, MEDICAL (Transferred)*

MINISTER IN CHARGE—Honourable Dewan Bahadur HARILAL D. DESAI

ITEM 41. Increase in the grant for medicines and instruments of the Civil Hospital, Karachi, from Rs. 13,640 to Rs. 20,000.

| | | | |
|---|---|---|---|
| Recurring .. | Rs. 6,360 | Non-recurring .. .. | Rs. *Nil* |
| Total .. .. | „ 6,360 | Ultimate annual recurring .. | „ 6,360 |

*Remarks.*—The present grant of Rs. 13,640 is made up of the original grant of Rs. 11,000 for medicines and instruments and Rs. 2,640 for customs duty. As the original grant of Rs. 11,000 was found to be insufficient it was proposed to raise it to Rs. 18,000 and Government approved as an administrative measure Rs. 17,250 in September 1925. But the increase then approved was not allowed in the budget owing to financial stringency. As the expenditure during 1926-27 was Rs. 20,578 the excess had to be met by reappropriation. Having regard to the increase in the number of patients mentioned below and to every effort at economy, the increased grant of Rs. 20,000 asked for is quite necessary.

| Year | In-door | Out-door |
|---|---|---|
| 1924 .. .. .. .. .. | 152 | 267·8 |
| 1925 .. .. .. .. .. | 169·5 | 264·3 |
| 1926 .. .. .. .. .. | 178·8 | 325·9 |
| 1927 (up to May) .. .. .. | 201·58 | 358·6 |

ITEM 42. Improvements in the B. J. Medical School, Poona, in order to obtain better results in the L.C.P.S. examinations.

| | | | |
|---|---|---|---|
| Recurring .. | Rs. 4,400 | Non-recurring .. .. | Rs. 2,390 |
| Total .. .. | „ 6,790 | Ultimate annual recurring .. | „ 4,400 |

*Remarks.*—The increasingly large percentage of failures for the last five years in the L.C.P.S. examinations has attracted the attention of the Surgeon General, and in order to obtain better results, the Superintendent of the Medical School was asked to submit proposals to improve matters. The equipment of the Medical School is very deficient in many respects, and the teaching staff though on the whole satisfactory is not adequate in number. To remedy these defects the following proposals have been made :—

(1) Creation of a post of part-time lecturer in Midwifery and Gynæcology on a salary of Rs. 400 per mensem.

(2) Purchase of midwifery and hygiene equipment — Rs. 2,390. Rs. 2,080 on this account have been entered in the High Commissioner's budget. The remaining amount of Rs. 310 is required for customs duty.

ITEM 43. Purchase of new X-Ray equipment for the Sassoon Hospitals, Poona.

| | | | |
|---|---|---|---|
| Recurring .. | Rs. *Nil* | Non-recurring .. .. | Rs. 20,141 |
| Total .. .. | „ 20,141 | Ultimate annual recurring .. | „ *Nil* |

*Remarks.*—The new building for the X-Ray Department of the Sassoon Hospitals, Poona, is ready and the X-Ray Specialist of the International General Electric Company is of opinion that the existing X-Ray plant at the Hospital is obsolete, inefficient and dangerous to the operators, and should not be transferred to the new building. A new equipment is essential. It is therefore proposed to provide Rs. 20,141 in next year's budget for the purchase of new apparatus as follows :—

| | Rs. |
|---|---|
| (*a*) Cost of equipment .. .. .. .. .. | 17,514 |
| (*b*) Customs duty .. .. .. .. .. | 2,627 |
| | 20,141 |

ITEM 44. Revision of pay of the cooks at the St. George's Hospital, Bombay.

| | | | |
|---|---|---|---|
| Recurring .. | Rs. 506 | Non-recurring .. .. | Rs. *Nil* |
| Total .. .. | „ 506 | Ultimate annual recurring .. | „ 972 |

*Remarks.*—The Superintendent has reported that the present rates of pay of the cooks are rather low and require revision. The food as supplied to the hospital by the contractors is

all first class but there is room for much improvement in the meals as served to the patients. It is impossible to get patients to pick up after an illness if they are offered an unappetising monotonous diet. Again, giving such low wages to the men in the kitchen invites peculation and petty thefts though this cannot be proved. The Surgeon General has, therefore, proposed the following increases :—

| | Present Scales | Proposed Scales |
|---|---|---|
| | Rs. | Rs. |
| Master cook | .. 40 per mensem .. .. | ..60—3—75 per mensem. |
| 3 cooks .. | .. 25 per mensem each | 2 cooks ..35—2—45 per mensem each. |
| 3 cooks .. | .. 23 per mensem each | 4 mates ..25 per mensem each. |

The extra cost on account of the revision is Rs. 46 per mensem and the provision of Rs. 506 required next year represents expenditure for 11 months.

ITEM 45. Increase in the nursing grant from Rs. 50,000 to Rs. 67,000 at the G. T. Hospital, Bombay.

| | | | |
|---|---|---|---|
| Recurring | .. Rs. 17,000 | Non-recurring .. | .. Rs. *Nil* |
| Total. .. | .. „ 17,000 | Ultimate annual recurring | .. „ 17,000 |

*Remarks.*—In May 1927 a grant of Rs. 50,000 was sanctioned for the G. T. Hospital Nursing Association. When fixing this grant (1) the incremental pay of the old nursing staff and (2) the pay of the Association's peon remained to be taken into consideration. For want of sufficient funds the Association cannot engage the additional staff required. For the present the Association has cut down the expenditure according to the grant available. The additional grant is necessary.

ITEM 46. Improvements in the teaching in the Medical School, Ahmedabad.

| | | | |
|---|---|---|---|
| Recurring | .. Rs. 5,826 | Non-recurring .. | .. Rs. *Nil* |
| Total .. | .. „ 5,826 | Ultimate annual recurring | .. „ 6,172 |

*Remarks.*—Since the College of Physicians and Surgeons undertook the examinations of the students of the Medical Schools, attention has often been drawn to various defects of the School at Ahmedabad, *viz.*, lack of opportunities for practical work. The examiners also insist on a higher standard. The Bombay Medical Council has moreover drawn attention to the want of facilities for practical training. It is accordingly proposed to appoint 3 additional Subordinate Medical Service tutors on Rs. 60 per mensem *plus* Rs. 25 special pay *plus* Rs. 20 per mensem house-rent allowance each, one for non-professional subjects, another for Medical Jurisprudence and Hygiene and a third for Midwifery. A peon on Rs. 16 per mensem and a waterman on Rs. 15 per mensem are also necessary, and a sum of Rs. 2,020 is required for contingencies such as European stores, books for the library and rent of the hostel for women.

ITEM 47. Expenditure on account of the proposed Eye Ward at the Civil Hospital, Nasik.

| | | | |
|---|---|---|---|
| Recurring | ..Rs. 1,278 | Non-recurring .. | ..Rs. 2,410 |
| Total .. | .. „ 3,688 | Ultimate annual recurring | .. „ 1,330 |

*Remarks.*—The cost of construction of the Eye Ward is to be met from a donation by Mr. S. P. J. Kothari, J.P., of Bombay. The provision herein shown is meant for the non-recurring and recurring expenditure for the maintenance of that ward by Government. The recurring expenditure is made up as follows :—

| | Per annum Rs. |
|---|---|
| (*a*) 1 ward servant at Rs. 16 per mensem *plus* Rs. 1-8 house-rent .. | 210 |
| (*b*) 1 male sweeper at Rs. 16 per mensem *plus* Rs. 1-8 house-rent .. | 210 |
| (*c*) 1 female sweeper at Rs. 16 per mensem *plus* Rs. 1-8 house-rent .. | 210 |
| (*d*) Contract grant .. .. .. .. .. | 100 |
| (*e*) Diet grant .. .. .. .. .. | 500 |
| (*f*) Clothing charges .. .. .. .. .. | 100 |
| | 1,330 |

The proposed recurring provision of Rs. 1,278 includes provision for servants and sweepers for 11 months of next year. The non-recurring amount of Rs. 2,410 is required for the purchase of equipment.

*32, MEDICAL (Transferred)*—contd.

MINISTER IN CHARGE—Honourable Dewan Bahadur HARILAL D. DESAI

ITEM 48. Purchase of cots for the Central Mental Hospital, Yeravda.

| | | | | | |
|---|---|---|---|---|---|
| Recurring | ..Rs. | *Nil* | Non-recurring .. | ..Rs. | 3,472 |
| Total .. | .. ,, | 3,472 | Ultimate annual recurring | .. ,, | *Nil* |

*Remarks.*—The Central Mental Hospital, Yeravda, requires about 400 cots, the large majority of patients being without them and it is proposed to supply them in instalments of 30 each year. Provision for the 2nd and 3rd instalments was accordingly asked for in the current year's budget but only the 2nd instalment could be sanctioned owing to the financial situation. It is proposed to purchase 60 cots during next year at Rs. 50 each. Rs. 3,472 are required on this account as follows :—

| | Rs. |
|---|---|
| Cost of cots .. .. .. .. .. | 3,000 |
| Customs duty and landing charges .. .. .. | 472 |
| | 3,472 |

The amount of Rs. 3,000 has been entered in the High Commissioner's estimates.

ITEM 49. Entertainment of an ayah and a female sweeper at the J. J. Hospital, Bombay.

| | | | | | |
|---|---|---|---|---|---|
| Recurring | ..Rs. | 764 | Non-recurring .. | .. Rs. | *Nil* |
| Total .. | .. ,, | 764 | Ultimate annual recurring | .. ,, | 764 |

*Remarks.*—Hitherto there has been no separate accommodation for female Parsi patients at the J. J. Hospital, Bombay, and a portion of the male Parsi ward has been cut off by a wooden partition and used for Parsi females. This arrangement has necessitated the entertainment of additional establishment, and an ayah and a female sweeper are required as follows :—

*Ayah*

| | Rs. |
|---|---|
| Pay Rs. 23 per mensem .. .. .. .. .. | 276 |
| House rent Rs. 7 per mensem .. .. .. .. | 84 |
| Clothing Allowance Rs. 16 .. .. .. .. .. | 16 |
| Total .. | 376 |

*Female sweeper*

| | |
|---|---|
| Pay Rs. 24 per mensem .. .. .. .. .. | 288 |
| House rent Rs. 7 per mensem .. .. .. .. | 84 |
| Clothing allowance Rs. 16 .. .. .. .. .. | 16 |
| | 388 |

ITEM 50. Provision for stores required in connection with the new laboratories of the B. J. Medical School, Poona.

| | | | | | |
|---|---|---|---|---|---|
| Recurring | ..Rs. | 4,600 | Non-recurring | ..Rs. | *Nil* |
| Total .. | .. ,, | 4,600 | Ultimate annual recurring | .. ,, | 4,600 |

*Remarks.*—An amount of Rs. 4,000 will be required every year for the purchase of stores for the new laboratories of the Medical School. An amount of Rs. 600 has also to be provided for customs duty at 15 per cent.

ITEM 51. Purchase of furniture for the maternity ward of the Civil Hospital, Belgaum :—

| | | | | | |
|---|---|---|---|---|---|
| Recurring | ..Rs. | *Nil* | Non-recurring .. | ..Rs. | 1,160 |
| Total .. | .. ,, | 1,160 | Ultimate annual recurring | .. ,, | *Nil* |

*Remarks.*—A maternity ward has been constructed at the Civil Hospital, Belgaum, and it is absolutely essential that the ward should be equipped with bedsteads, cradles, lockers, etc. The bedsteads and cradles will be obtained from the Director-General of Stores and the provision of Rs. 666 for them has been made in the High Commissioner's budget estimates.

The twelve lockers will be purchased locally at a cost of Rs. 23-8-0 each. A sum of Rs. 70 is necessary to meet the carriage charges of the bedsteads and cradles from Bombay to Belgaum. A sum of Rs. 142 is also required for customs duty.

ITEM 52. Entertainment of 4 additional male attendants at the Central Mental Hospital, Yeravda, on Rs. 21 per mensem each.

| | | | | | |
|---|---|---|---|---|---|
| Recurring | ..Rs. | 924 | Non-recurring .. | ..Rs. | *Nil* |
| Total .. | .. „ | 924 | Ultimate annual recurring | .. „ | 1,008 |

*Remarks.*—There are at present 64 male attendants including 2 attendants meant for escort duty, and the average male population of the hospital is 406. On the basis of 1 attendant to 6 patients the Superintendent has asked for 4 additional male attendants on Rs. 21 per mensem each. The additional attendants are necessary in the interests of the hospital. Provision is made for 11 months of next year.

ITEM 53. Increase in the contract grant of the Civil Hospital, Larkana, and purchase of furniture for the hospital.

| | | | | | |
|---|---|---|---|---|---|
| Recurring | ..Rs. | 1,084 | Non-recurring .. | ..Rs. | 1,500 |
| Total .. | .. „ | 2,584 | Ultimate annual recurring | .. „ | 1,084 |

*Remarks.*—The sanctioned contract grant of this hospital, *viz.*, Rs. 1,416 is just sufficient for a daily average of 15 in-door and 125 out-door patients. The number of patients has now increased and the average has been between 30 and 35 in-door and above 250 out-door. Consequently the expenditure on the necessary articles of contingencies has risen and the present contract grant of Rs. 1,416 has to be permanently raised to Rs. 2,500. The special grant of Rs. 1,500 (non-recurring) for purchase of furniture is essentially necessary as the Larkana Civil Hospital requires to be reorganised and re-equipped. There are no operation examination tables in the operation theatre or in the out-door department or even in the wards which are four in number. Besides cupboards for storing hospital clothing and bedding are required and chairs in the various rooms. The cost of the new furniture is estimated at Rs. 1,500.

ITEM 54. Payment of lapsed grant for 1926-27 to the Alexandra Hospital, Sukkur.

| | | | | | |
|---|---|---|---|---|---|
| Recurring | ..Rs. | *Nil* | Non-recurring .. | ..Rs. | 972 |
| Total .. | .. „ | 972 | Ultimate annual recurring | .. „ | *Nil* |

*Remarks.*—A grant-in-aid of Rs. 1,200 was sanctioned to the Alexandra Hospital, Sukkur, in September 1926. The grant was however not applied for in proper time with the result that it lapsed to Government. An application for the lapsed grant was made on 20th May 1927 by the authorities of the hospital through the Commissioner in Sind who recommended the payment of the lapsed grant for 1926-27 to the extent of Rs. 972 which in his opinion balances the year's income and expenditure. It is proposed to pay the grant next year.

ITEM 55. Payment of lapsed grant for 1926-27 to the Baker Hospital, Larkana.

| | | | | | |
|---|---|---|---|---|---|
| Recurring | ..Rs. | *Nil* | Non-recurring .. | ..Rs. | 2,000 |
| Total .. | .. „ | 2,000 | Ultimate annual recurring | .. „ | *Nil* |

*Remarks.*—A grant-in-aid of Rs. 2,000 was sanctioned to the Baker Hospital, Larkana, in September 1926. The grant was however not applied for in proper time with the result that it lapsed. An application for the lapsed grant was made on 20th May 1927 by the authorities of the hospital through the Commissioner in Sind who recommended the payment of the lapsed grant in full.

It is proposed to pay the grant next year.

ITEM 56. Compensation to Medical Officers for losses entailed by the New Hospital Fee Rules.

| | | | | | |
|---|---|---|---|---|---|
| Recurring | ..Rs. | 5,000 | Non-recurring .. | ..Rs. | *Nil* |
| Total .. | .. „ | 5,000 | Ultimate annual recurring | .. „ | 5,000 |

*Remarks.*—By the revised hospital fee rules the system permitting Medical Officers to receive a portion of the fees received from well-to-do patients at hospitals was abolished and

*32. MEDICAL (Transferred)*—concld.

MINISTER IN CHARGE—Honourable Dewan Bahadur HARILAL D. DESAI

full-time Government Medical Officers are not allowed to participate in such fees. The Surgeon General has recommended that these officers should be compensated for the losses thus entailed to them. It is accordingly proposed that Rs. 5,000 should be provided in the next year's budget on account of compensation to Medical Officers for losses sustained by them from 1st April 1927.

| | | Rs. |
|---|---|---|
| Grand Total—32, Medical (Transferred) .. | Recurring .. .. | 47,742 |
| | Non-recurring .. .. | 34,045 |

## *33, PUBLIC HEALTH (Transferred)*

MINISTER IN CHARGE—Honourable Sir GHULAM HUSAIN HIDAYATALLAH

ITEM 57. Acquisition of watan inam lands in connection with the Panchgani Town Planning Scheme No. III.

| | | | |
|---|---|---|---|
| Recurring .. | Rs. *Nil* | Non-recurring .. | ..Rs. 12,000 |
| Total .. .. | „ 12,000 | Ultimate annual recurring .. | „ *Nil* |

*Remarks.*—Certain Maharki and Patilki inam lands are included in the Panchgani Town Planning Scheme No. III. These lands will be made ready for building purposes by the Scheme. The watandars, however, cannot divert the use of the watan lands to non-agricultural purposes. In order, therefore, to make available these lands as building sites it is proposed to acquire them from the watandars who will be given cash compensation for their lands. The cost of acquisition is estimated at Rs. 12,000.

ITEM 58. Proposal to put the Bio-Chemical Unit at the Haffkine Institute on a permanent basis.

| | | | |
|---|---|---|---|
| Recurring .. | Rs. 12,800 | Non-recurring .. | ..Rs. *Nil* |
| Total .. .. | „ 12,800 | Ultimate annual recurring .. | „ 19,400 |

*Remarks.*—The Bio-chemical Unit at the Haffkine Institute was opened in 1924 for a period of three years in the first instance with the aid of a donation of Rs. 62,100 from the Indian Research Fund Association. The Unit has been continued for a further period of one year which expires on the 31st March 1928. The science of Bio-chemistry is of immense and quickly growing importance as an adjunct to diagnosis and cure of disease. The laboratory of the Bio-Chemical Unit is the first to be established in India and is doing very good research work in the treatment of various diseases. The Surgeon General has accordingly proposed that the laboratory should be put on a permanent basis. The expenditure of the Unit for the next year is estimated at Rs. 12,800 as indicated below :—

| | Rs. |
|---|---|
| Two Assistant Bio-chemists one on Rs. 270 and one on Rs. 250 (grade Rs. 250—10—400—20—500) .. .. .. .. | 6,240 |
| One clerk at Rs. 64 per mensem in the scale of Rs. 60—4—100 .. | 768 |
| Two laboratory assistants one on Rs. 36 per mensem and the other on Rs. 30 per mensem (30—2—50) .. .. .. .. | 792 |
| Contingent expenditure .. .. .. .. | 5,000 |
| Total .. | 12,800 |

Out of the original donation of Rs. 62,100 of the Indian Research Association an amount of Rs. 32,465 still remains unspent. The Association is being asked to continue to bear half the cost of the Unit as hitherto till the balance of Rs. 32,465 is exhausted. It is proposed to make the Unit permanent and consequently a provision of Rs. 12,800 is made in the next year's budget. The contribution of the Indian Research Fund Association will be credited to Government.

ITEM 59. Prevention of Malaria in Bombay City.

| | | | |
|---|---|---|---|
| Recurring .. | Rs. *Nil* | Non-recurring .. | ..Rs. 27,700 |
| Total .. .. | „ 27,700 | Ultimate annual recurring .. | „ *Nil* |

*Remarks.*—In the current year's budget a provision of Rs. 6,250 has been provided with the approval of the Legislative Council on account of the appointment of an expert malariologist and a subordinate staff to undertake the survey and to suggest measures for eradicating malaria in Bombay City. It was not possible to make the appointment during the current year. Government have, however, been advised that it would be best to commence the survey from March next. It is therefore hoped to appoint the expert early next year and the name of Major Covell, M.D., I.M.S., in charge of the Malaria Bureau, Kasauli, has been proposed for the appointment. The Survey is expected to last for six months and is estimated to cost about Rs. 25,000 as detailed below :—

| | | | Rs. per mensem |
|---|---|---|---|
| 1 Officer in charge, consolidated pay .. .. .. | | | 2,500 |
| 1 Bombay Medical Service Officer— | | | |
| Pay .. .. | 300 | | |
| Special allowance .. .. | 100 | | |
| House rent .. .. | 60 | | |
| | | | 460 |
| 2 Subordinate Medical Service Officers— | | | |
| Pay .. .. | 90 | each | |
| Special allowance .. .. | 50 | „ | |
| House rent .. .. | 30 | „ | |
| | | | 340 |

*33, PUBLIC HEALTH (Transferred)*—contd.

MINISTER IN CHARGE—Honourable Sir GHULAM HUSAIN HIDAYATALLAH

| | | | |
|---|---|---|---|
| 1 Clerk— | | | |
| Pay | .. .. | 60 | |
| House rent | .. .. | 20 | |
| | | | 80 |
| 1 Peon—Pay | .. .. | 30 | |
| | | | 30 |
| 1 Laboratory Assistant—Pay | .. .. | 75 | |
| | | | 75 |
| 2 Mosquito Collectors—Pay | .. .. | 30 each | |
| | | | 60 |
| 1 Sweeper—Pay | .. .. | 20 | |
| | | | 20 |
| Contingencies | .. .. | | 300 |
| Conveyance Allowance | .. .. | | 150 |
| | | | 4,015 |
| | Cost for 6 months | .. | 24,090 |
| Travelling allowance from and to Kasauli | | .. | 700 |
| | | | 24,790 |

or Rs. 25,000 in round figure.

Out of this amount, Rs. 2,500 will be met by the Port Trust, and an equal amount by the Improvement Trust. The question whether the balance of Rs. 20,000 should be met by the Municipality alone or shared between that body and Government is still under consideration. A famous malariologist of the Ross Institute is expected to come to India and in case he comes it is proposed to invite him to visit Bombay and take his expert advice on the question of malaria control there. The expenditure in connection with his visit is estimated at Rs. 2,700. The Municipality and the other bodies have been asked to bear a proportionate cost of the visit of the expert. A total provision of Rs. 27,700 is accordingly made in the budget. The recovery from the Local Bodies will be credited to the receipt head " XXIII-Public Health."

| | | | Rs. |
|---|---|---|---|
| Grand Total—33, Public Health (Transferred) | Recurring | .. | 12,800 |
| | Non-recurring | .. | 39,700 |

## *34, AGRICULTURE (Transferred)*

MINISTER IN CHARGE—Honourable Mr. G. B. PRADHAN

**ITEM 60. Creation of an appointment of Deputy Registrar and an additional appointment of Assistant Registrar of Co-operative Societies and their establishments.**

| | | | | | |
|---|---|---|---|---|---|
| Recurring .. | .. Rs. | 13,312 | Non-recurring .. | .. Rs. | *Nil* |
| Total .. .. | .. „ | 13,312 | Ultimate annual recurring | .. „ | 14,382 |

*Remarks.*—The Co-operative movement in the Bombay Presidency has always claimed that it has been and should be, as unofficial in character as possible and that in this respect it compares favourably with other Provinces. In furtherance of this policy as much propaganda, instruction and supervision work is left to the non-official agency as possible, while the Co-operative Department confines itself to the work of general guidance and control. The field staff of the Department consists of auditors and their clerks. They only do audit work, except that the Assistant Registrar may use them for special enquiries when required. The superior staff consists of the Registrar and seven Assistant Registrars, including the Personal Assistant to the Registrar. In the year 1919 when the number of societies was 2083, the Registrar was given a Personal Assistant. The number of societies has since increased to over 5200. If the movement is to continue on sound lines and if it is to continue to receive the same useful assistance from the Department, a reasonable increase in the superior staff is necessary. The Registrar is at present overworked. He has to spend a considerable amount of his time in touring. Such touring on the part of a superior officer of the status of Registrar is essential as a stimulus both to the official and non-official workers in the districts which he visits. Without such visits the movement would tend to become stereotyped, enthusiasm to flag and abuses might creep in. Continuous touring, however, tends to take away from the Registrar time which he could usefully spend in considering questions of development and policy. If therefore the Registrar's services are to be utilised to the fullest advantage, it is necessary that he should be relieved of the work which can to some extent be done by a deputy under his guidance. This deputy can tour in about six or seven districts in a year, exercising the Registrar's powers, and the Registrar can tour in the same districts in the following year, so that he will keep himself in touch with the whole movement if not every year, at least every alternate year. The appointment of a Deputy Registrar is also necessary for the exercise of proper supervision and control over the increasing number of ordinary societies. A comparison of the number of societies, number of members and the working capital in the various provinces shows that though Bombay has the second lowest number of societies it has the second highest number of members and the second highest amount of working capital. Madras has one Joint Registrar on Rs. 1,000 and four Deputy Registrars on Rs. 500—50—850, the Punjab has one Deputy Registrar on Rs. 1,150 and another on Rs. 660, the United Provinces have one Deputy Registrar on Rs. 1,575, while Bihar and Orissa have one Deputy Registrar on Rs. 1,200. The predominant feature of the work in other provinces is that of agricultural societies. But in Bombay, in addition to the agricultural societies, there are other special features not to be found in other provinces or found only to a very limited extent. There are the large sale societies, of which the Gadag and Hubli Cotton Sale Societies alone sell cotton worth Rs. 15 or 16 lakhs each in a year. There are housing societies to whom Government have advanced loans amounting to Rs. 30 lakhs. There are 445 urban banks with a working capital of 340 lakhs, of which 47 have a total capital of 154 lakhs. The District Banks are common in all provinces, but in Bombay alone they do full banking work, while in other provinces their activities are restricted to financing societies. Lastly, the work arising from the Provincial Bank differs very considerably in Bombay from that in other Provinces. The Bombay Provincial Bank has a working capital of 120 lakhs, which is the highest of all other provinces. When the Bank was started, its 4 per cent. debentures were guaranteed by Government up to a maximum amount of Rs. 20 lakhs and in return for this all loans to societies, including district and urban banks, by the Provincial Bank have to be approved by the Registrar. Besides, all the operations of the Bank in the matter of supply of seed, concentrated manures and implements to societies and the sale on commission of agricultural produce on behalf of societies have to be approved by the Registrar. These facts show that the increase in the work has been very great and that the Registrar urgently requires relief. Government accordingly propose to create an appointment of Deputy Registrar in the Provincial Service on a pay of Rs. 700 per mensem, leaving the scale to be determined when the revised scale of pay for Provincial services is sanctioned. With the appointment of a Deputy Registrar it will no longer be necessary to continue the appointment of Personal Assistant of the standing of Assistant Registrar, who will be replaced by an office superintendent with the pay of senior

auditor, *viz.*, Rs. 200—10—300 per mensem. The Deputy Registrar will require the following office establishment :—

1 Head Clerk on Rs. 150—5—200.

1 Clerk on Rs. 85—5/2—100.

3 Peons on Rs. 19, 18 and 18.

2. There are at present six Assistant Registrars in charge of the Northern Division, Bombay Division, Khandesh Division, Central Division, Southern Division and Sind Division. The Bombay Division is a very scattered one, including, besides Bombay City, Ahmednagar, Thana, Kolaba and Ratnagiri. Almost all the primary agricultural societies in this charge are in a bad state. The work in Bombay always needs careful and special attention and it includes the supervision of housing societies. It is accordingly proposed to remove Ahmednagar and Ratnagiri from this charge. The work in the Central Division is the heaviest of all and more attention is required to be given to the bad societies in the canal areas and in Poona and Satara districts. Satara should accordingly be separated from Poona. The Southern Division contains the largest number of societies, and is susceptible of considerably more development. It is accordingly proposed to remove Belgaum from this Division. The charges as proposed to be re-distributed are shown below :—

(*a*) Bombay Division—Bombay City, Thana and Kolaba districts ;

(*b*) Poona Division—Poona, Sholapur and Ahmednagar districts ;

(*c*) Belgaum Division—Satara, Belgaum and Ratnagiri districts ;

(*d*) Dharwar Division—Dharwar, Bijapur and Kanara districts ;

Government propose to create an appointment of an additional Assistant Registrar on Rs. 270 per mensem, leaving the scale to be determined when the revised scales of pay for Provincial services have been sanctioned. The Assistant Registrar will require the following office establishment :—

1 Head Clerk on Rs. 105—5—140.

1 Clerk on Rs. 85—5/2—100.

2 Clerks on Rs. 30—5/2—80.

3 Peons on Rs. 16, 15 and 15.

3. In addition to the reasons for the redistribution of the charges mentioned in paragraph 2 above, the Registrar reported that there was a very urgent need for immediate redistribution on account of a very large volume of work which had remained in arrears. Government accordingly sanctioned the entertainment of one additional Assistant Registrar and his establishment as specified in the same paragraph from 1st October 1927 *as a temporary measure.* The cost is being met from savings. If the establishment is sanctioned on a permanent basis it will be continued from 1st March 1928.

4. The cost of the Deputy Registrar and his establishment for eleven months of the financial year 1928-29 and that of the Assistant Registrar and his establishment for twelve months of the same year amount to Rs. 13,312. Provision has been made for this sum.

ITEM 61. Fencing of the Bankapur Farm area.

| | | | |
|---|---|---|---|
| Recurring .. | .. Rs. *Nil* | Non-recurring .. | .. Rs. 3,110 |
| Total .. .. | .. „ 3,110 | Ultimate annual recurring | .. „ *Nil* |

*Remarks.*—The boundaries of this farm which is approximately 24 acres in area were fixed in 1926. It is necessary to provide a fence to prevent the villagers and their cattle from trespassing, to prevent harm to the breeding herd by the intrusion of bulls from outside, and to enable fodder crops to be grown. The running length of the fencing is about two miles.

*34, AGRICULTURE (Transferred)*—concld.

MINISTER IN CHARGE—Honourable Mr. G. B. PRADHAN

The fence will consist of one barbed wire and four smooth wires, and the estimated cost is Rs. 3,110 as shown below :—

| | Rs. |
|---|---|
| (1) 660 teakwood posts, 3" diameter, 6 feet in height, at 2 per rupee, to be fixed at a distance of 8' .. .. .. .. | 330 |
| (2) Fixing charges at 8 posts per rupee .. .. .. | 80 |
| (3) 27 bundles of wire at Rs. 16 per bundle .. .. | 432 |
| (4) Charges for stretching wires round one mile .. .. .. | 150 |
| (5) Nails .. .. .. .. .. .. | 50 |
| (6) Chunam and morter for fixing posts .. .. .. | 400 |
| Cost of one mile .. .. .. .. | 1,442 |
| For 2 miles Rs. 1,442 × 2 = .. .. .. | 2,884 |
| 3 gates at Rs. 75 each .. .. .. | 225 |
| | 3,109 |
| | 3,110 |

| | | Rs. |
|---|---|---|
| Grand Total—34, Agriculture (Transferred) .. | Recurring .. | 13,312 |
| | Non-recurring .. | 3,110 |

## *35, INDUSTRIES (Transferred)*

MINISTER IN CHARGE—Honourable Dewan Bahadur HARILAL D. DESAI

**ITEM 62. Appointment of Director of Industries and extra staff in the Department.**

| | | | |
|---|---|---|---|
| Recurring | .. Rs. 29,597 | Non-recurring .. | .. *Nil* |
| Total .. | .. „ 29,597 | Ultimate annual recurring | .. Rs. 36,084 |

*Remarks.*—After the retirement of Mr. F. E. Bharucha, late Director of Industries, the post of Director of Industries was kept vacant and the Department was put temporarily in charge of the Collector of Bombay. Government have now decided to fill the post in accordance with the recommendations made in the Freke Committee's Report. The pay of the post is proposed to be fixed at Rs. 1,800—40—2,000 per mensem. Provision is made for an appointment of an Assistant Director who will be required to enable the Director to leave Bombay on extended tours. It is proposed to fix the pay of the post of Assistant Director at Rs. 350 per mensem *plus* the Bombay compensatory allowance. If possible an officer of the rank of Assistant Engineer in the Public Works Department will be selected to fill the post. In the beginning as the Director will have to tour extensively in the Presidency to study conditions, an additional clerk and a peon are necessary. It is proposed to appoint a clerk on Rs. 60—3—90—4—130—5—150 per mensem and a peon on Rs. 20 *plus* house rent allowance Rs. 7 per mensem. A provision of Rs. 2,500 on account of the travelling allowance and of Rs. 1,500 on account of conveyance allowance of the officers is also proposed. The total provision required during next year comes to about Rs. 29,597.

| | | | Rs. |
|---|---|---|---|
| Grand Total—35, Industries (Transferred) .. | Recurring | .. | 29,597 |
| | Non-recurring | .. | *Nil* |

## *41, CIVIL WORKS PROVINCIAL (Partly Reserved and partly Transferred)*

MINISTER IN CHARGE—Honourable Sir GHULAM HUSAIN HIDAYATALLAH

ITEM 63. One tracer at Rs. 50 per mensem for six months for the office of the Superintending Engineer, Northern Circle.

| | | | |
|---|---|---|---|
| Recurring .. | Rs. *Nil* | Non-recurring .. .. | Rs. 300 |
| Total .. .. | „ 300 | Ultimate annual recurring .. | „ *Nil* |

*Remarks.*— The tracer is required for six months specially for doing the tracing of the numerous plans of tanks, etc., in the Gujarat which have been damaged by the heavy rains and floods.

MEMBER IN CHARGE—Honourable Sir COWASJI JEHANGIR

ITEM 64. Certain additional establishment required in connection with the Nira Right Bank Canal Project in the Malsiras Division in the Deccan Irrigation Circle.

| | | | |
|---|---|---|---|
| Recurring .. | Rs. 7,480 | Non-recurring .. .. | Rs. *Nil* |
| Total .. | „ 7,480 | Expenditure for 7 months in 1929-30. | „ 5,150 |

*Remarks.*—It is essential that the whole Nira Right Bank Canal Project should be completed by 1931-32 in order to utilise the valuable water in the storage reservoir at Bhatgar which is now complete. The plans and estimates for all works on the canal must, therefore, be finished and submitted by the Executive Engineer, Malsiras Division, before the end of September 1929 so that they may receive the sanction of the competent authority in time to allow the works being finished by the year 1931-32. From the amount of the project work that still remains to be done it appears that the present establishment will not be able to finish it by the 30th September 1929. The following temporary additional establishment, which is in proportion to the work yet to be done, is, therefore, absolutely necessary for completing the work in time.

*5, Upper Subordinates.*

| | Rs. | Rs. |
|---|---|---|
| Two at Rs. 148 per mensem for 11 months .. .. | 3,256 | |
| One at Rs. 124 per mensem for 11 months .. .. | 1,364 | |
| Two at Rs. 100 per mensem for 11 months .. .. | 2,200 | |
| | | 6,820 |
| One Lower Subordinate at Rs. 60 per mensem for 11 months .. | 660 | 660 |
| | | 7,480 |

| | | |
|---|---|---|
| Grand Total—41, Civil Works (Partly Reserved and partly Transferred).. | Recurring .. | 7,480 |
| | Non-recurring .. | 300 |

## *43-A, FAMINE RELIEF (Reserved)*

MEMBER IN CHARGE—Honourable Mr. J. L. RIEU

ITEM 65. Construction of katcha roads and sinking of wells, etc., in the East and North Khandesh Divisions.

| | | | |
|---|---|---|---|
| Recurring .. | .. Rs. *Nil* | Non-recurring .. | .. Rs. 3,900 |
| Total | .. ,, 3,900 | Ultimate annual recurring | ... ,, *Nil* |

*Remarks.*—The Satpudas contain almost inexhaustible supplies of grass, but access to them is difficult on account of the absence of drinking water for men and cattle. Government have therefore approved a scheme for improving the water supply in the grazing areas of the East and North Khandesh Divisions by sinking wells in selected localities and by improving communications. A beginning has already been made by undertaking the work of constructing a bandhara at Hated for which a supplementary grant was sanctioned by the Legislative Council at its last session. It is now proposed to construct katcha roads and sink wells, etc., at a cost of Rs. 7,810. The expenditure is not required directly in the interests of the Forest Department, but if it is incurred, it will make these areas accessible for grazing in times of famine. As, however, the grazing fees recovered are credited to the Forest Department the cost of the work will be divided equally between "43-A, Famine Relief" and "52-A, Capital Outlay on Forests.' The proposed provision is intended to cover the share under "43-A, Famine Relief." The charge debitable to the Forest Department will be met from the discretionary grant for minor works to be placed at the disposal of the Chief Conservator of Forests.

Grand Total—43-A, Famine Relief (Reserved).. { Recurring .. Rs. *Nil*
Non-recurring .. ,, 3,900

## *45, SUPERANNUATION ALLOWANCES AND PENSIONS (Reserved)*

MEMBER IN CHARGE—Honourable Sir CHUNILAL V. MEHTA

ITEM 66. Pension to Government servants in inferior service.

| | | | |
|---|---|---|---|
| Recurring | ..Rs. 2,000 | Non-recurring .. | .. Rs. *Nil* |
| Total .. | .. „ 2,000 | Ultimate annual recurring | .. „ 1,00,000 |

*Remarks.*—Under the Civil Service Regulations Government servants in inferior service are eligible for a pension equal to half of their pay subject to a maximum of four rupees a month after serving for not less than thirty years. From 1921 onwards this maximum limit has been provisionally raised to six rupees a month. The question of removing the maximum limit and granting to these servants pensions fully equal to half of their pay at the time of their retirement has been under the consideration of Government for a long time past. The chief difficulty was that of modifying the Civil Service Regulations which required the sanction of the Secretary of State. As this Government has been empowered to frame rules on the subject, it is proposed to provide for the grant of pensions equal to half-pay, without any maximum limit, to servants in inferior service who retire after 1st April 1928. The extra cost during 1928-29 is estimated approximately at Rs. 2,000. It is very difficult to estimate with any degree of accuracy what will be the ultimate recurring cost of this concession. On the basis of the number of inferior servants drawing pensions at the present time and assuming a continuance of present rates of pay the ultimate recurring cost may be estimated at about one lakh of rupees per year.

| | | |
|---|---|---|
| Grand Total—45, Superannuation Allowances and Pensions (Reserved) | Recurring | ..Rs. 2,000 |
| | Non-recurring | .. „ *Nil* |

## *46, STATIONERY AND PRINTING (partly reserved and partly transferred)*

MEMBER IN CHARGE—Honourable Sir COWASJI JEHANGIR

ITEM 67. Creation of a post of an Electrician on the establishment of the Government Central Press, Bombay.

| | | | |
|---|---|---|---|
| Recurring | .. Rs. 1,650 | Non-recurring .. | .. Rs. *Nil* |
| Total .. | .. „ 1,650 | Ultimate annual recurring | .. „ 1,800 |

*Remarks.*—In the new Government Central Press at Charni Road an electric power house has been provided. The current available at the old Press was direct current and in consequence all motors at the old Press were direct current motors. In the new Press which is situated in the area where alternating current only is supplied, it has been necessary to convert the alternating current to direct current by installing generators. The motors driving the printing machinery should have direct current on account of the speed regulation, as it is impossible to obtain speed regulation with alternating current motors of the small horse powers required by the printing machines.

An Electrician is necessary for running the generators and motors, and it is proposed to entertain one on Rs. 150 per mensem with effect from 1st April 1928. The proposed pay is reasonable. The fixed pay is proposed as the duties and responsibility will always be the same.

| | | | |
|---|---|---|---|
| Grand Total—46, Stationery and Printing (Partly reserved and partly transferred) | Recurring | .. Rs. | 1,650 |
| | Non-recurring | .. „ | *Nil* |

## 47, *MISCELLANEOUS (Transferred)*

MINISTER IN CHARGE—Honourable Dewan Bahadur HARILAL D. DESAI

ITEM 68. Grant to the Infant Welfare Society to cover half the rent of new premises at DeLisle Road.

| | | | | | |
|---|---|---|---|---|---|
| Recurring .. | Rs. | 585 | Non-recurring .. .. | Rs. | *Nil.* |
| Total .. .. | ,, | 585 | Ultimate annual recurring .. | ,, | 585 |

*Remarks.*—Government at present give a grant of Rs. 1,566 to the Infant Welfare Society, Bombay, to cover the rent of 5 rooms at Worli, 5 rooms at DeLisle Road and 5 rooms at Naigaum. The Society has been doing very good work and is anxious to extend its activities. The Society has applied for a grant to cover the rent of 10 more rooms in the Cement Chawl in Block No. 10 at DeLisle Road. It proposes to use these rooms as a creche for the children of the millhands and other very poor residents of that locality. It is proposed to give a grant of Rs. 585 per annum equal to half the rent of the 10 rooms, the other half being met from the Society's funds.

| | | Rs. |
|---|---|---|
| Grand Total—47, Miscellaneous (Transferred) | Recurring .. | 585 |
| | Non-recurring .. | *Nil.* |
| Grand Total of all heads (charged to Revenue) | Recurring .. | 2,43,990 |
| | Non-recurring .. | 3,39,353 |

## *55, CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE (Reserved)*

MEMBER IN CHARGE—Honourable Sir COWASJI JEHANGIR

### SIND

(1) PRODUCTIVE

*Fuleli Canal*

ITEM 69. Remodelling Ghar Kadhan and its Branches *ex* Fuleli Canal.

| | | | |
|---|---|---|---|
| Recurring .. | Rs. *Nil* | Non-recurring .. .. | Rs. 35,000 |
| Total .. .. | „ 35,000 | Ultimate annual recurring .. | „ *Nil.* |

*Remarks.*—The Ghar Kadhan *ex* Fuleli Canal forms in itself a small system having for its branches Mehrab, Aliwah and Lakhiawah, the last being the continuation of Ghar Kadhan. The tails of all these canals suffer from chronic deficiency owing to the karias in the upper reaches drawing more than their legitimate share. In fact the water never reaches the tail of the branches in kharif season. This system also lies outside the Barrage command and requires to be remodelled according to the undertaking given by Government at the time of the initiation of the Lloyd Barrage and Canals Construction Scheme to the zamindars in lower Sind that the canals in lower Sind will be remodelled. The proposed improvements consist of—

(1) Regrading and re-sectioning.
(2) Providing new Head Regulators over Mehrab and Aliwah small.
(3) Providing notch fall at chainage 7,000 of Lakhiawah.
(4) Providing modules at heads of karias, and
(5) Removing small bends and shifting spoils and raising banks where necessary.

The work is absolutely necessary for the purpose of distributing the kharif supply equitably and utilising it to the fullest extent possible. The estimated cost of the project is Rs. 40,768 for "Works" and Rs. 54,238 including all charges. The work has been administratively approved and detailed plans and estimate, therefore, have been technically sanctioned by Government in Government Resolution No. 440-27, dated 23rd November 1927.

*Begari Canal*

ITEM 70. Providing regulating gates to karias *ex* Begari Canal, miles 31 to 76.

| | | | |
|---|---|---|---|
| Recurring .. | Rs. *Nil* | Non-recurring .. .. | Rs. 60,000 |
| Total .. .. | „ 60,000 | Ultimate annual recurring .. | „ *Nil* |

*Remarks.*—For years past the two tail branches of the Begari Canal (*viz.*, the Sirwah and Edenwah) have been starved of water owing to the excessive draw-off and increase in rice cultivation on the karias between miles 31 and 76 of the Begari. Although the full supply discharge of the Begari has gradually been increased by over 2,000 cusecs, this extra discharge has, for the above reason, given no increased discharge to the Sirwah and Edenwah. In the early days of the inundation when water is only required for rice seedlings it goes down to the tail; but directly transplantation starts, these branches become more or less dry and remain in this state until the upper zamindars have taken what they want. Until the Begari Canal is remodelled, which must take some little time, it is imperatively necessary that some means *must* be found in order to drive water to the tail. It is, therefore, proposed that the karias from mile 31 to 76 should be provided with regulating shutters which can be adjusted and locked at the required levels in order to gain this object.

There will not be any loss or injury to any of the zamindars whose karia discharges will be slightly reduced on account of this work, whereas it is vitally necessary in the interest of the zamindars on Sirwah and Edenwah.

The work is roughly estimated to cost Rs. 60,000 and full provision has been made for it with the object of completing it before end of June 1928. Plans and estimates are under preparation and will be sanctioned shortly by the competent authority.

### DECCAN AND GUJARAT

*Special Irrigation Division*

ITEM 71. Manjri Drainage Scheme.

| | | | |
|---|---|---|---|
| Recurring .. | Rs. *Nil* | Non-recurring .. | Rs. 25,000 |
| Total .. .. | „ 25,000 | Ultimate annual recurring .. | „ *Nil* |

*Remarks.*—This is a vitally important drainage scheme which must be taken in hand immediately to reclaim the spoilt lands and extend the effluent irrigation on Distibutary No. 5 of the Mutha Right Bank Canal by using the sewage effluent for three months from December to February when there is no demand for it. Under this scheme it is proposed—

(*i*) to acquire, drain and reclaim 265 acres of damaged land;
(*ii*) to construct pazar channels to utilise the drained water; and

55, *CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE* (*Reserved*)—concld.

MEMBER IN CHARGE—Honourable Sir COWASJI JEHANGIR

(*iii*) to let this area, after unitisation and reclamation, to the original owners for planting cane between June and October and to utilize effluent on it from December to February.

The whole scheme is estimated to cost Rs. 98,150 and to yield a return of over 8 per cent. It is now under consideration of Government and will be sanctioned shortly.

ITEM 72. Nimgaon Shirdi Drainage Scheme.

| | | | |
|---|---|---|---|
| Recurring | .. Rs. *Nil* | Non-recurring .. | .. Rs. 15,000 |
| Total .. | .. „ 15,000 | Ultimate annual recurring | .. „ *Nil* |

*Remarks*.—This scheme provides for draining the land commanded by Distributaries Nos. 10 and 11 and water courses Nos. 30 and 31 on the Godavri Left Bank Canal. The total culturable area under command is 5,200 acres and nearly 30 per cent. of this, *i.e.*, about 1,529 acres has already been damaged owing to percolation from a highly permeable Kar ridge running from the canal and also owing to the subsoil of the area being highly porous. Prior to the opening of the canal this area was first class land irrigated from numerous wells with an excellent supply of water and the damage and loss is probably greater in this area than in any other in the Deccan. The investigations made also indicate that if this scheme is not carried out the damage will continue to spread until 50 per cent. or more of the once highly fertile valley becomes waste land. It is therefore absolutely necessary to carry out this scheme without further delay for the protection of about 2,600 acres of land.

The scheme is estimated to cost Rs. 1,18,530 and has been administratively approved and detailed plans and estimates therefor have been technically sanctioned by Government in their Resolution No. 9736, dated 30th September 1927. The scheme expected to pay 9 per cent. on its cost.

| | | Rs. |
|---|---|---|
| Grand Total—55, Irrigation (Reserved).. .. | Recurring .. | *Nil* |
| | Non-recurring .. | 1,35,000 |
| Grand Total of all heads (not charged to Revenue) .. | Recurring .. | *Nil* |
| | Non-recurring .. | 1,35,000 |

## STATEMENT GG

# LIST OF NEW MAJOR WORKS PROVIDED IN THE BUDGET FOR 1928-29

*List of new major works for 1928-29 under the head 41, Civil Works, Provincial*

| Executive Division | Locality | Name of work | Amount of estimate | Proposed provision | Remarks |
|---|---|---|---|---|---|
| | | | Rs. | Rs. | |
| | | *General Administration* | | | |
| 1. East Khandesh. | Amalner .. | New Mamlatdar's Kacheri | 76,912 | 40,000 | The existing Mamlatdar's Kacheri is very old and unsuitable for present requirements. The Commissioner, C. D., as a result of the inspection of the building in January 1927, remarked as follows :— "The Amalner Kacheri is the worst I have ever seen. The building is little better than a godown or barn; it is situated in the middle of the daily bazar site with no compound around it. Work is carried on under almost impossible conditions. In short, the Kacheri is a disgrace to the administration and the sooner it can be replaced by a new one the better. I can add that Amalner is fast becoming an important business centre. There are two Spinning and Weaving Mills and 13 cotton gins and presses." Owing to its situation in the heart of the bazar the existing building with the land beneath is expected to fetch a good price, about Rs. 25,000. Questions have been asked in the Legislative Council bringing to the notice of Government the dilapidated condition of the building and in reply to a question by Mr. Pataskar asked in the July session of 1927 Government stated that they trusted that it would be possible to provide for the work in the ensuing year's Budget. |
| | | Total—General Administration .. | | 40,000 | |
| | | *Medical* | | | |
| 2. Poona.. | Yeravda .. | Construction of a new block for better class male patients at the Central Mental Hospital. | 20,737 | 20,700 | There are at present no proper quarters for the accommodation of insane officers or persons accustomed to the average upper class degree of comforts on the male side and the block now proposed would serve a useful purpose. |
| 3. Presidency. | Bombay .. | Construction of quarters for menials at the St. George's Hospital. | 35,364 | 35,300 | The Superintendent and the Executive Engineer, Presidency Division, are unanimously of opinion that the present quarters which were erected in 1907 are of a very primitive nature and not much more than temporary shelters constructed of galvanized iron and that these quarters are not habitable according to present day standards and could not be rendered so by any expedient. The new quarters will be on the same lines as those provided for the Northcote Police Hospital, Bombay. Two blocks are necessary, one for 20 servants of the Nursing staff and the other for 16 Hospital servants. Land is available. |
| | | Total—Medical .. | | 56,000 | |

| Executive Division | Locality | Name of work | Amount of estimate | Proposed provision | Remarks |
|---|---|---|---|---|---|
| | | | Rs. | Rs. | |
| | | *Public Health* | | | |
| 4. Poona.. | Poona ... | Improvements to the Infectious Diseases Hospital. | 1,16,500 | 1,16,500 | The present Infectious Diseases Hospital has been constructed at a cost of more than Rs. 4 lakhs. Owing to the absence of essential buildings such as quarters for matron and nurses, servants' quarters, store room, etc., it has not been possible to make use of the abovementioned buildings. The Committee of the Infectious Diseases Hospital, Poona, have carefully considered the question of additional buildings required and have decided that the following represent the minimum requirements:—<br>(1) One observation ward of 4 rooms, 2 beds in each.<br>(2) Extension of the present small-pox observation ward to accommodate better class patients. Two wards of 2 beds each.<br>(3) Quarters for Matron and Nurses.<br>(4) One block containing one cook house and three servants' quarters.<br>(5) Quarters for one Subordinate Medical Officer.<br>(6) Quarters for 18 servants in 3 blocks.<br>(7) Store-room, dispensary and Office.<br>(8) Latrines and bathing places.<br>The abovementioned works which are estimated to cost Rs. 1,16,500 are badly needed and it is accordingly proposed to carry them out next year. |
| | | Total, Public Health .. | .... | 1,16,500 | |
| | | *Communications* | | | |
| 5. Thana.. | | Low level masonry bridge over the Kamveri river in mile No. 0/1 of Bhiwandi-Wada Road. | 40,682 | 25,000 | This section of the road which is a link of the Bombay-Ahmedabad road has at present a very heavy traffic of motor vehicles which is much inconvenienced at the Kamveri river as it is at present crossed by a paved dip which has become so unserviceable and the paving stones so worn out and some missing as to render the passage over it very difficult and dangerous. The river being moreover tidal the traffic is held up during high tides and comes to a standstill during the monsoon. The proposed bridge is therefore urgently required to obviate the difficulties experienced at present and also the fatal accidents which occur almost every year.<br>The Collector remarks that the work is really urgent and important. The Commissioner agrees. |
| | | Total, Communications.. | .... | 25,000 | |
| | | Grand Total .. | .... | 2,37,500 | |

## STATEMENT H

## STATEMENT OF NEW ITEMS SANCTIONED BY THE FINANCE DEPARTMENT DURING THE YEAR 1927-28 FROM SAVINGS

## *5, LAND REVENUE (Reserved)*

ITEM 1. Entertainment of a chowkidar to look after Government records in the Sukkur Kardarate.

| | |
|---|---|
| Expenditure sanctioned in 1927-28 .. .. .. .. | Rs. 192 |
| Annual average cost .. .. .. .. .. | ,, 192 |

*Remarks.*—It was reported to Government that there had been several thefts in the Sukkur Kardarate, which owed their frequency to the fact that there was no one to look after the building at night. The office contains valuable records of Government, such as rayats' receipt books, mortgage-deeds on account of takavi, cheque books of Sanitary Committees, etc. The Commissioner in Sind made a personal inspection of the Kardarate and reported that as these records have to be kept on the verandah for want of space, the appointment of a chowkidar was essential for their safety. Government have therefore sanctioned the appointment of a chowkidar on Rs. 16 per mensem. The small extra expenditure of Rs. 192 per annum has been met by reappropriation.

ITEM 2. Entertainment of four punkha-pullers in the office of the Superintendent of Land Records in Sind and the Head Record Office at Hyderabad.

| | |
|---|---|
| Expenditure sanctioned in 1927-28 .. .. .. .. | Rs. 294 |
| Annual average cost .. .. .. .. | ,, 384 |

*Remarks.*—Two punkha-pullers are employed for the personal office of the Superintendent of Land Records in Sind and that of the Head Record Keeper at Hyderabad respectively. "Punkhas" are a necessity in the hot months at Hyderabad, and in their absence, great inconvenience is caused and the work suffers in consequence. On the recommendation of the Commissioner in Sind, Government sanctioned in the hot season for six months the entertainment of four additional punkha-pullers at Rs. 16 per mensem each for the office of the Superintendent of Land Records in Sind and the Head Record Office at Hyderabad. The expenditure incurred on this account in the current year is Rs. 18. Government have also sanctioned the installation of six punkhas at a total cost of Rs. 276 during the year 1927-28.

Grand Total—5, Land Revenue (Reserved) .. Rs. 486

## *6, EXCISE (Transferred)*

**ITEM 3. Revision of pay of Deputy Superintendents of Salt and Excise, Sind.**

| | |
|---|---|
| Expenditure sanctioned in 1927-28 .. .. .. .. | Rs. 140 |
| Annual average cost .. .. .. .. | ,, 450 |

*Remarks.*—There are three appointments of Deputy Superintendents of Salt and Excise in Sind. One is held by the Deputy Superintendent, Karachi City, who is also Personal Assistant to the Superintendent of Salt and Excise in Sind and has charge of Karachi City, the Government Salt-Works and the two private salt-works at Maurypur. The other two appointments are held by the Deputy Superintendents, Upper and Lower Sind, respectively, who have charge of four and three districts respectively, each charge being at least as large as that of a Superintendent of Excise in the Presidency proper. The pay of the Deputy Superintendent, Karachi City, was Rs. 400—20—500; the other two Deputy Superintendents were in the grade of Rs. 350—10—400. The system of placing the Personal Assistant's post in a cadre by itself proved in actual working to be inconvenient and unsatisfactory, inasmuch as it prevented the officer holding it from being transferred to either of the other two charges because of the smaller scale of pay attached to them, although such transfers might be desirable or even necessary on administrative grounds. In the circumstances and in view of the fact that all the three charges are of equal importance, Government decided that all the three appointments should be on a uniform scale of pay to admit of their being interchangeable. They accordingly revised the pay of these appointments on a scale of Rs. 300—15—420—20—500 and granted a special pay of Rs. 50 to the holder of the post of Deputy Superintendent, Karachi City, in view of the additional work and responsibility attaching to it, in addition to the existing house rent of Rs. 50 and conveyance allowance of Rs. 50 per mensem. With the introduction of the revised scale of pay the conveyance allowance of each of the two Deputy Superintendents, Upper and Lower Sind, was reduced from Rs. 60 to Rs. 50 per mensem. The average additional cost on account of this revision comes to Rs. 50 per mensem. The charge in the current year has been met from savings under 6, Excise. As the expenditure is divisible between the Government of India and this Government the sanction of that Government has been obtained to the revision. The cost shown above represents the Provincial share of the expenditure.

Grand Total—6, Excise (Transferred) .. Rs. 140

*8, FOREST (Transferred)*

ITEM 4. Entertainment of a Subordinate Medical Service Officer at Government saw-mills and fellings at Badgi and Musla in the Nasik District.

| | |
|---|---|
| Expenditure sanctioned in 1927-28 .. ... .. .. | Rs. 1,280 |
| Annual average cost .. .. .. .. | „ 1,280 |

*Remarks.*—There are large establishments and Labour camps at the Government saw-mills and fellings at Badgi and Musla in the Nasik District. They suffer heavily from sickness on account of the bad climate of these places. Apart from the great loss of revenue caused to Government by sickness it is necessary to place medical facilities within easy reach of Government servants serving in unhealthy tracts where medical aid is not available. Government have accordingly sanctioned from the current year the entertainment of a Subordinate Medical Service officer for the employees in question for a period of six months every year on the pay and allowances mentioned below :—

| | Rs. |
|---|---|
| Pay .. .. .. .. .. | 75 |
| Special pay .. .. .. .. .. | 15 |
| House-rent allowance .. .. .. .. | 10 |
| Conveyance allowance .. .. .. .. | 30 |

They have also sanctioned the supply of medicines and medical equipment at a cost not exceeding Rs. 500. The charge in the current year has been met by reappropriation.

Grand Total—8, Forest (Transferred) .. Rs. 1,280

## *15-A, IRRIGATION WORKS—CIVIL (Reserved)*

ITEM 5. Increase in the pay of the second clerk in the office of the Superintending Engineer on Special Duty.

| | |
|---|---|
| Expenditure sanctioned in 1927-28 .. .. .. .. | Rs. 40 |
| Annual average cost .. .. .. .. | „ 448 |

*Remarks.*—The second clerk in the Superintending Engineer's office not only carries out the work of second clerk in the correspondence branch, but also has charge of the stores and stationery. With many survey parties to deal with, this additional work keeps him employed after office hours and on holidays. He was specially selected for the post, and his work and responsibilities are quite equal to those of a second clerk in a regular Superintending Engineer's office. His pay has therefore been increased from Rs. 105—5—125 to Rs. 125—5—175, which even so is less than the pay of a second clerk in a Superintending Engineer's office (Rs. 150—5—200).

Grand Total—15-A, Irrigation Works—Civil (Reserved) .. Rs. 40

*22, GENERAL ADMINISTRATION (Reserved)*

ITEM 6. Entertainment of four clerks in the Lower Division of the Finance Department.

| | |
|---|---|
| Expenditure sanctioned in 1927-28 .. .. .. .. | Rs. 2,880 |
| Annual average cost .. .. .. .. | ,, 5,480 |

*Remarks.*—In order to deal with the increase of work in the Lower Division of the Finance Department office, four clerks on Rs. 60—4—100—6—190 per mensem were appointed temporarily during the years 1925-26 and 1926-27. After the experience of those years it was decided that the permanent retention of this staff was essential. And the establishment was therefore sanctioned as a permanent measure with effect from 1st April 1927.

ITEM 7. Entertainment of a clerk and a peon for the Financial Adviser to Government, Development and Public Works Departments.

| | |
|---|---|
| Expenditure sanctioned in 1927-28 .. .. .. .. | Rs. 1,524 |
| Annual average cost .. .. .. .. | ,, 2,154 |

*Remarks.*—On the creation of the post of Financial Adviser to Government in the Public Works and Development Departments from 1st July 1926 he was provided with the establishment of one clerk and one peon. The post of Financial Adviser was amalgamated with that of one of the Deputy Secretaries in the Finance Department from 31st December 1926 but the staff of one clerk on Rs. 100—6—190 and one peon on Rs. 20 per mensem *plus* house-rent allowance of Rs. 7 per mensem was continued as the work of the Financial Adviser was in no way reduced and the staff was necessary for attendance at the Development Department and Public Works Department offices. The Financial Adviser required the clerk for his correspondence and typing work and the peon for looking to his office rooms in the Development Department and Public Works Department offices and for carrying papers between these offices and the Secretariat.

ITEM 8. Entertainment of additional staff for the Outside Audit Department.

| | |
|---|---|
| Expenditure sanctioned in 1927-28 .. .. .. .. | Rs. 1,211 |
| Annual average cost .. .. .. .. | ,, 3,150 |

*Remarks.*—Owing to the expansion of the scope of audit and increase in the volume of work in the Outside Audit Department, the Auditor General has sanctioned, with the consent of this Government, the following permanent establishment for that Department :—

| | Per mensem Rs. |
|---|---|
| 1 Clerk as reservist .. .. .. | 60—8—140—6—230 |
| 1 Clerk for Examiner's office .. .. .. | 60—8—140—6—230 |
| 1 Junior Auditor for Karachi Port Trust Circle .. | 60—8—140—6—230 with the usual conveyance allowance of Rs. 20 per mensem. |
| 1 Peon for the Aden Circle .. .. .. | Rs. 20 *plus* the usual house-rent allowance of Rs. 7 per mensem. |

According to the present arrangements, the expenditure is borne by the Central and Provincial Governments in the proportion of 1 : 3. The total expenditure involved in the current year is Rs. 1,614 while the annual average cost of the additional staff is Rs. 4,200. The cost shown above represents the provincial share of the expenditure.

ITEM 9. Entertainment of permanent establishment for auditing the accounts of estates managed by Nazirs and Deputy Nazirs.

| | |
|---|---|
| Expenditure sanctioned in 1927-28 .. .. .. .. | Rs. 2,062 |
| Annual average cost .. .. .. .. | ,, 3,543 |

*Remarks.*—A periodical audit of the accounts of the Minors' Estates in charge of Nazirs and Deputy Nazirs has been introduced with effect from the year 1926-27. It has been found necessary to entertain permanently establishment consisting of 1 Senior Auditor on Rs. 220—20—500 and 1 Peon on a consolidated pay of Rs. 15 per mensem, to cope with the extra work. The expenditure is debitable to Central and Provincial in the proportion of 1 : 3. The amounts mentioned above represent the Provincial share of the expenditure.

*22, GENERAL ADMINISTRATION (Reserved)*

ITEM 10. Entertainment of two temporary clerks in the office of the Commissioner in Sind.

| | |
|---|---|
| Expenditure sanctioned in 1927-28 .. .. .. .. | Rs. 544 |
| Annual average cost .. .. .. .. | „ 1,824 |

*Remarks.*—Since the office of the Commissioner in Sind was reorganised in 1925 the changes introduced in the procedure relating to accounts, preparation of bills, distribution and transfer of grants, and control over expenditure have resulted in a considerable increase in the volume of work. Further, the leave reserve of four hands sanctioned in the reorganisation has been found in practice to be inadequate. The Commissioner in Sind observed that his Financial Branch could not cope with what it had to do, and that there was already a lack of punctuality and efficiency which, unless something was done quickly, would lead to a breakdown. Government accordingly sanctioned the entertainment of two additional temporary clerks on Rs. 68—4—100—3—160 per mensem for a period of two years or until such time as the separation of accounts and audit takes place. When this takes place, this establishment will be liable to revision.

ITEM 11. Grant of house rent allowance to peons in the Bombay Suburban District.

| | |
|---|---|
| Expenditure sanctioned in 1927-28 .. .. .. .. | Rs. 350 |
| Annual average cost .. .. .. .. .. | „ 432 |

*Remarks.*—As the peons in the Bombay Suburban District get no house rent allowance and the cost of living at Bandra and Andheri is high, the Collector and the Commissioner recommended that the pay of the menial establishment should be revised. Government, however, were of the opinion that the requirements of the case would adequately be met by the grant of a house rent allowance of Rs. 3 per mensem. This allowance was accordingly sanctioned to nineteen menials, one peon on Rs. 21 being retrenched with a view to reducing the additional expenditure involved.

ITEM 12. Creation of the post of Personal Assistant to the Remembrancer of Legal Affairs.

| | |
|---|---|
| Expenditure sanctioned in 1927-28 .. .. .. .. | Rs. 1,100 |
| Annual average cost .. .. .. .. | „ 1,200 |

*Remarks.*—The post of a senior Superintendent in the Legal Department held by a Subordinate Judge has been replaced by a gazetted post of Personal Assistant to the Remembrancer of Legal Affairs, which also will be held by a Subordinate Judge. As the duties of the Personal Assistant will be more onerous and responsible than those of a Subordinate Judge, the incumbent of the post has been allowed with effect from 1st April 1927 to draw a special pay of Rs. 100 a month in addition to his time scale pay as a Subordinate Judge, *plus* the Bombay Compensatory Allowance.

Grand Total—22, General Administration (Reserved) .. Rs. 9,671

## *24, ADMINISTRATION OF JUSTICE (Reserved)*

ITEM 13. Entertainment of a clerk and a peon for the Bench of Honorary Magistrates at Mehar, Larkana District.

| | Rs. |
|---|---|
| Expenditure sanctioned in 1927-28 .. .. .. .. | 472 |
| Annual average cost .. .. .. .. .. | 552 |

*Remarks.*—Two Benches of Honorary Magistrates are created at Mehar, Larkana District. The work in the Mehar Taluka Office is much heavier than that at Warah and is for all six days of the week. The Bench at Warah which was formerly known as the Bench of Honorary Magistrates at Nasirabad, is given the services of a clerk and a peon by the taluka office. It is, therefore, considered necessary to give the assistance of a clerk and a peon for the Benches at Mehar, on pay of Rs. 30 and Rs. 16 per mensem respectively.

ITEM 14. Entertainment of an extra clerk for the office of the City Magistrate, Surat.

| | Rs. |
|---|---|
| Expenditure sanctioned in 1927-28 .. .. .. .. | 385 |
| Annual average cost .. .. .. .. | 660 |

*Remarks.*—The establishment of the City Magistrate, Surat, consisted of 1 Sheristedar, 1 Karkun and 2 Peons. The total number of cases received in the office has increased from 625 in 1924 to 1,566 in 1926, and the number of cases dealt with by the City Magistrate himself has increased from 598 in 1921 to 1,328 in 1926. The number of processes issued also shows a good increase and the number of summonses issued to the jurors and assessors shows an increase from about 300 to about 500 per annum. Looking to the work which the members of the establishment of the City Magistrate are called upon to perform, it is considered necessary to sanction an additional clerk on Rs. 30—5/2—80 to cope with the routine work of his office.

Grand Total—24, Administration of Justice (Reserved) .. Rs. 857

## *25, JAILS AND CONVICT SETTLEMENTS (Reserved)*

ITEM 15. Appointment of a compounder at the Shikarpur Special Prison on Rs. 25—5/2—75 per mensem with a special pay of Rs. 5 per mensem and house-rent at Rs. 3 per mensem.

| | Rs. |
|---|---|
| Expenditure sanctioned in 1927-28 | 396 |
| Annual average cost | 696 |

*Remarks.*—The Shikarpur Special Prison, which was formerly only a Sub-jail, has accommodation for over 350 prisoners and requires the services of a compounder as in other prisons of similar capacity. As the services of a compounder were considered necessary the appointment was sanctioned with effect from the 1st March 1927, the extra charge involved during the current year being met from the savings anticipated in the provision made for the pay of establishment under the head " 25, Jails and Convict Settlements. "

ITEM 16. Appointment of a School-Master on Rs. 50—5—75 per mensem for imparting regular mental and moral instruction to the habitual juvenile convicts at the Yeravda Central Prison.

| | Rs. |
|---|---|
| Approximate cost during the year 1927-28 | 350 |
| Annual average cost | 800 |

*Remarks.*—A section of the Yeravada Central Prison has been set apart for habitual juvenile convicts in the Presidency proper. With a view to reclaim them from their criminal tendencies and associations, Government consider it most desirable that they should receive regular mental and moral instruction and have appointed a school-master for this purpose.

ITEM 17. Establishment of an Industrial Settlement for construction works in the Bombay Presidency.

| | Rs. |
|---|---|
| Expenditure sanctioned in 1927-28 | 3,000 |
| Annual average cost | 4,000 |

*Remarks.*—It has been found necessary to establish a settlement in which persons with four or more convictions could be placed with their families. Government accordingly sanctioned in May 1927 the establishment of an industrial settlement for construction works in the Bombay Presidency to be known as " the Presidency Construction Industrial Settlement." The settlement will be located wherever work can be found which could usefully be done by Settlement labour. The settlement has, in the first instance, been established in the Ahmednagar district for the construction of a tank at Pimpalgaon Kunjira near Sangamner. The following establishment has been sanctioned for the purpose :—

One Manager, 1 clerk, 1 assistant settlement inspector, 2 head guards, 8 guards, 1 peon, 1 head school-master and 5 school-masters.

A part of this establishment has been provided by reductions in other settlements, net addition to the staff being :—

*Permanent*

One Clerk on Rs. 30—5/2—50 *plus* an allowance of Rs. 10 per mensem.

One Head Guard on Rs. 35 *plus* an allowance of Rs. 3 per mensem.

Four Guards on Rs. 21 *plus* an allowance of Rs. 2 per mensem each.

*Temporary*

Three School-Masters on usual grade pay *plus* an allowance of Rs. 5 per mensem each.

The extra cost on account of the pay and allowances of this staff has been met from savings under " 25, Jails and Convict Settlements—Charges in connection with the Settlement of Criminal Tribes, " and contingent expenditure incidental to the settlement from the existing contingent grants placed at the disposal of the Criminal Tribes Settlement Officer. They will be met similarly in future years by reduction in the Criminal Tribes Settlement Officer's grants as stated below :—

| | Rs. |
|---|---|
| Grants-in-aid | 1,300 |
| Contract contingency | 1,500 |
| Bombay Supervision Charges | 1,200 |

*25, JAILS AND CONVICT SETTLEMENTS (Reserved)*—contd.

ITEM 18. Establishment of a Criminal Tribes Settlement at Shivrajpur in the Panch Mahals District.

| | Rs. |
|---|---|
| Expenditure sanctioned in 1927-28 .. .. .. .. | 625 |
| Annual average cost .. .. .. .. .. .. .. | 2,506 |

*Remarks.*—A Criminal Tribes Settlement has been established by Government to provide labour for the Shivrajpur Manganese Mines subject to the terms and conditions set forth in the attached Schedule. The following establishment has been sanctioned :—

*Permanent*

A Manager on Rs. 85—5/2—100 *plus* an allowance of Rs. 20 per mensem.

One Head Guard on Rs. 35 *plus* an allowance of Rs. 3 per mensem.

One Guard on Rs. 19 *plus* an allowance of Rs. 2 per mensem.

*Temporary*

One School-Master on Rs. 30 per mensem *plus* an allowance of Rs. 5 per mensem.

The extra expenditure involved has been met in the year 1927-28 from the savings in the grants placed at the disposal of the Criminal Tribes Settlement Officer under "25, Jails and Convict Settlements charges in connection with the settlement of Criminal Tribes," and will be met in future by permanent reduction of Rs. 2,500 in the Criminal Tribes Settlement Officer's grant for contract contingencies.

*Schedule*

Terms and conditions referred to above :—

(*a*) The experiment should start on a limited scale, not more than 60 coolies to be introduced until experience of the working of the settlement is gained and it is certain that it can be made a success.

(*b*) Free accommodation for the settlers and staff be provided by the Company. This accommodation as far as possible to be arranged in existing lines until experience shows that the settlement is likely to be such a success that the building of further line is warranted. .. .. .. ..

(*c*) Free medical attendance to the staff and settlers on the same basis as is given to the permanent staff and coolies of the Mines.

(*d*) The railway fares to the mines to be borne by Government. When a person is discharged after two years satisfactory service the Company will pay his railway fare and that of his family to his home as is done for other mine coolies.

(*e*) Five per cent. commission of the earnings of the settlers to be paid to Government towards the expenses of the staff, but gangs where the average earnings of the men cool es exclusive of the grain allowance falls below 6 annas per day should be excluded when the calculation is made.

(*f*) The initial staff would be :—

The Settlement Manager (an Indian on Rs. 80 to Rs. 100 per mensem).

Two or 3 sepoys.

A school-master (if the number of children wanting to learn in languages other than Guzerati warrants it). Guzerati speaking children would at first be sent to the local school.

This staff would be paid for by Government.

(*g*) Three months' notice should be given on either side for the termination of the agreement.

Grand Total—25, Jails and Convict Settlements (Reserved) .. Rs. 4,371

*26, POLICE (Reserved)*

ITEM 19. Substitution of an Inspector for a Sub-Inspector for the post of the second practical Instructor at the Police Training School, Nasik.

| | Rs. |
|---|---|
| Expenditure sanctioned in 1927-28 .. .. .. .. | 533 |
| Annual average cost .. .. .. .. | 1,553 |

*Remarks.*—Prior to the closing of the Police Training School at Nasik in 1916, the second practical Instructor at the School, was an Inspector. On the re-open ng of the School in 1923, an officer of Sub-Inspector's rank was included in the train ng staff n the place of the second practical Inspector Instructor purely as a matter of economy. The Instructor in question has to lecture on the following subjects :—

(1) The Police Manual,
(2) Finger impressions,
(3) Plan drawing, and
(4) Observation.

Experience has shown that it is very difficult to find an officer of the rank of Sub-Inspector who possesses the necessary knowledge to enable him to lecture effectively on this w.de range of subjects and that no Sub-Inspector who is worth appointing would willingly consent to jeopardise his prospects by cutting himself adrift from executive work. Government therefore came to the conclusion that it would not be advisable to retain at the Police Training School any Instructor, who was not thoroughly competent and that the work of the School would suffer, if Instructors had not their heart in their work. For these reasons and in view of the difficulty experienced by the Principal of the School in training the Sub-Inspector Students Government sanctioned the abolition of the appointment of the Sub-Inspector Instructor and the restoration of the appointment of an Inspector Instructor in its place, with effect from 1st April 1927. The extra charge involved during the financial year 1927-28 is met from savings available in the grants under the head " 26, Police—Police Training School."

ITEM 20. Entertainment of a constable as an orderly to the Police Prosecuting Inspector at Aden.

| | Rs. |
|---|---|
| Expenditure sanctioned in 1927-28 .. .. .. .. | 216 |
| Annual average cost .. .. .. .. | 324 |

*Remarks.*—The appointment of a Prosecuting Inspector of Police at Aden was created in the year 1925, but no orderly was provided for him. As the Prosecuting Inspector was considerably inconvenienced without an orderly, and as such orderlies are given to Police Prosecutors in the Presidency, Government sanctioned the entertainment of a constable orderly on Rs. 27 per mensem for the Police Prosecuting Inspector at Aden. The extra charge involved during the financial year 1927-28 is met from savings available in the grants under the control of the Political Resident, Aden, under the head " 26, Police—District Executive Force (Aden)."

ITEM 21. Purchase of two motor buses for the use of the Police force at Ahmedabad.

| | Rs. |
|---|---|
| Expenditure sanctioned in 1927-28 .. .. .. .. | 7,055 |
| Annual average cost .. .. .. .. .. | 5,820 |

*Remarks.*—There were no adequate arrangements up to now in Ahmedabad City for the transport of Police from one part of the City or of the suburbs to another. The Police lines are located at (*a*) Headquarters, (*b*) the Gaekwar's Haveli and (*c*) Madhavpura (Rissala) and the number of Policemen stationed at these lines is 400, 350 and 70, respectively. The distances between these lines and the various posts are in several cases as much as 6 miles and in many more than 3, and the Policemen are thus obliged to march to and from their places of duty, which adds several hours to the time for which they are at work daily at their guards, beats and chaukis. This, it will be admitted, is a hardship to the men, and by tiring them unnecessarily tends to reduce their efficiency. During the recent communal riot at Ahmedabad it was constantly necessary to send Police quickly from one part of the City to another, and there was no alternative but to rely on hired motor omnibuses. In times of real and widespread disturbance there is a serious risk that these omnibuses, most of which belong to small private owners, could not be secured without great delay. In an emergency everything depends on the rapidity with which the Police can be rushed to the scene of an outbreak. Experience has shown that when disturbances are apprehended the most effective preventive measure is to patrol the disturbed area with Police circulating in motor buses. Government have therefore decided that the purchase of 5 motor buses each capable of carrying 16 passengers for the transport of the Police from their quarters to their places of duty in Ahmedabad City is of a really urgent necessity and they have accordingly sanctioned the purchase of 2 motor buses and the cost of their up-keep during the current year from savings effected in the grants under " 26, Police " and provision for the purchase of the remaining 3 motor buses and their up-keep has been made in the list of new items under " 26, Police " for the next year.

*26, POLICE (Reserved)*—contd.

ITEM 22. Entertainment of a fitter for Motor Transport Workshop of the Bombay City Police.

| | Rs. |
|---|---|
| Expenditure sanctioned in 1927-28 .. .. .. .. | 134 |
| Annual average cost .. .. .. .. | 1,428 |

*Remarks.*—The present strength of the Motor Transport Section of the Bombay City Police Force is one Inspector and fourteen drivers and the transport is represented by four prison vans, three Albion lorries and ten Ford cars of various types. This section from its inception has given excellent service and has been invaluable to Government. The work of this section has increased very greatly since last year owing to various causes, the chief of which are enumerated below :—

(1) the occupation by the Armed Police of their new Headquarters at Naigaum,

(2) the increase in the number of prisoners for trial at Sessions Court who are transported in prison vans to the Court,

(3) the transport of all prisoners condemned to death direct from the Sessions Court to Thana Prison since there is no provision for carrying out execution at the new Common Jail in Bombay,

(4) despatch of large bodies of Police for duty at Race meetings and other public functions.

Owing to the abovementioned causes, it is evident that the wear and tear on the vehicles is very severe and that the work of keeping the fleet in good running order demands the constant attention of skilled mechanics. At present the whole Workshop is managed by Inspector Godwin, but it has now become impossible for him to manage it single-handed. Government have therefore sanctioned the entertainment of a fitter on Rs. 100—5—125 to work under the Inspector, with effect from 21st January 1928. The charge during the current year has been met from savings effected in the grants under the head " 26, Police—Presidency Police. "

Grand Total—26, Police (Reserved) .. Rs. 7,938

ITEM 23. Appointment of a second Urdu Teacher at the David Sassoon Industrial and Reformatory Institution on Rs. 55—3—70 per mensem.

| | |
|---|---|
| Expenditure sanctioned in 1927-28 .. .. .. .. | Rs. 330 |
| Annual average cost .. .. .. .. .. | ,, 780 |

*Remarks.*—The entertainment of an Urdu Teacher on the scale of Rs. 55—3—70 per mensem was sanctioned for the David Sassoon Industrial and Reformatory Institution by Government in 1925. Accordingly an Urdu class consisting of an Infant Class and First Standard, was started in March 1926 and an Urdu teacher was appointed. Since then the number of boys in the Urdu class has increased steadily and in May 1927, 85 boys were on the books. Standards II and IV were subsequently opened and all these four classes were under one teacher. A further increase was anticipated in the Urdu classes as a result of the passing of the Bombay Children Act which was brought into operation in May 1927. As a general rule half the boys attend the workshops in the morning while the remainder attend the school classes and *vice versa* which keeps the teacher fully engaged the whole day. He has had to teach more than one class at a time, which has been found impracticable and has imposed too great a strain on one teacher, so the entertainment of a second Urdu Teacher was considered to be essential.

Grand Total—31, Education (Reserved) .. .. Rs. 330

*31, EDUCATION (Transferred)*

ITEM 24. Creation of a post of Demonstrator in Surveying at the College of Engineering, Poona, on Rs. 100—10—250 per mensem.

| | | |
|---|---|---|
| Expenditure sanctioned in 1927-28 | .. | Rs. 600 |
| Annual average cost | .. | ,, 2,200 |

*Remarks.*—The introduction of the subject of Surveying in the revised course for the F. E. Examination has increased largely the number of students requiring regular instruction both theoretical and practical in that subject. Three college classes with about 160 students and three workshop classes with about the same number of students are given practical instruction in Surveying under the guidance of some members of the staff. The minimum number of instructors required is four while the Principal can spare only three members of his staff for this work. One post of Demonstrator in Surveying which was considered to be an urgent necessity has therefore been sanctioned during the current year on Rs. 150 in the scale of Rs. 100—10—250, the minimum rate of pay on which a suitably qualified candidate could be procured.

Grand Total—31, Education (Transferred) .. Rs. 600.

*32, MEDICAL (Transferred)*

ITEM 25. Entertainment of a nurse and a female ward servant for the C. B. Divecha Maternity Ward at the Civil Hospital, Thana.

| | Rs. |
|---|---|
| Expenditure during 1927-28 .. .. .. .. | 1,092 |
| Annual average cost .. .. .. .. .. | 1,092 |

*Remarks.*—In March 1923 Government accepted a donation of Rs. 10,000 from Mr. Divecha for a Maternity Ward at the Civil Hospital, Thana, and the ward was completed in June 1925. An attempt to carry on the work of this ward with the existing staff of the Hospital was made for some time but this proved inadequate and the necessity of appointing a full time nurse and a female ward servant for the ward has been established by the Surgeon General. Sanction to these appointments was accordingly given in January 1927 and the extra expenditure on that account during 1926-27 and 1927-28 was met by reappropriation from savings.

ITEM 26. Grant-in-aid for Miss Piggott's scheme for the improvement of Dais.

| | Rs. |
|---|---|
| Expenditure during 1927-28 .. .. .. .. | 3,000 |
| Annual average cost .. .. .. .. .. | 3,000 |

*Remarks.*—In January 1925 the Commissioner in Sind forwarded an application from Miss Piggott and recommended a non-recurring grant of Rs. 10,000 and a recurring grant of Rs. 3,000 per annum in aid of a scheme for the training of dais in Sind. The non-recurring grant of Rs. 10,000 for a lecture hall in Hyderabad in connection with the scheme was sanctioned in March 1925 and the amount met by reappropriation from savings available at the time. No funds, however, could be provided at that time for the recurring grant of Rs, 3,000 nor was it possible to make provision for it in the estimates of 1925-26 or 1926-27 owing to financial stringency. As the scheme promotes maternity and child welfare work in Sind, the earliest opportunity was taken to find the money required and a grant of Rs. 3,000 was sanctioned in March 1927 for the years 1926-27, 1927-28 and 1928-29; the question of its continuance thereafter is to be reviewed next year. The extra charge during 1926-27 was met by reappropriation from the savings available under "32-Medical" and the necessary provision is made in this year's estimates.

ITEM 27. Entertainment of establishment required in connection with the teaching of Embryology at the Grant Medical College.

| | Rs. |
|---|---|
| Expenditure during 1927-28 .. .. .. .. | 1,197 |
| Annual average cost .. .. .. .. .. | 2,292 |

*Remarks.*—Embryology is one of the new subjects introduced in the revised curriculum for the M.B., B.S. examination of the Bombay University in 1924. Last year it was pointed out that the concession in force till then of setting optional questions in that subject would be withdrawn from December 1927 and that students would be set compulsory questions in Embryology. The Embryological Department of the College possessed no proper staff for the practical teaching of this subject and in view of the urgency of the case Government sanctioned the following staff with effect from the current year:—

1 Tutor at Rs. 100 per mensem.

1 Laboratory Assistant at Rs. 42—2—74 per mensem.

1 Menial servant at Rs. 22—1—25 per mensem with house-rent allowance at Rs. 7 per mensem.

The extra charge on this account has been met by reappropriation from savings.

ITEM 28. Entertainment of menial staff for the Mental Hospital for females at the J. J. Hospital.

| | Rs. |
|---|---|
| Expenditure during 1927-28 .. .. .. .. | 488 |
| Annual average cost .. .. .. .. .. | 1,464 |

*Remarks.*—Until recently all suspected female insanes were lodged at the Northcote Police Hospital while under observation and guarded by policemen. The Parliamentary Sub-Committee of the Bombay Presidency Women's Council suggested that female attendants should be provided to look after those cases and emphasised the desirability of providing proper accommodation for such cases in more suitable surroundings. The provision of lunacy cells at the J. J. Hospital was accordingly sanctioned and the buildings have recently been

completed. The following staff to attend on the cases kept under observation is necessary and was sanctioned :—

1 Female Attendant on Rs. 25 per mensem *plus* Rs. 7 per mensem for house-rent allowance.

1 Female Attendant on Rs. 23 per mensem *plus* Rs. 7 per mensem for house-rent allowance.

1 Female Sweeper on Rs. 24 per mensem *plus* Rs. 7 per mensem for house-rent allowance.

1 Female Sweeper on Rs. 22 per mensem *plus* Rs. 7 per mensem for house-rent allowance.

The extra cost on this account was met by re-appropriation from savings.

Grand Total—32, Medical (Transferred) .. Rs. 5,777

*33, PUBLIC HEALTH*

ITEM 29. Grant to the Ahmedabad Sanitary Association.

| | | |
|---|---|---|
| Expenditure sanctioned during 1927-28 .. .. .. | Rs. | 1,000 |
| Annual average cost .. .. .. .. | ,, | 1,000 |

*Remarks.*—Government give annual grants to certain Sanitary Associations which are doing useful work in spreading ideas of sanitation among the masses by means of propaganda work carried out through their agencies. The Bombay, Karachi and Broach Sanitary Associations are already in receipt of grants from Government. The Ahmedabad Sanitary Association have applied for a recurring grant of Rs. 2,000 per annum from Government. Owing to the financial stringency, however, a recurring grant of Rs. 1,000 per annum only has been sanctioned to the Association from the current year.

ITEM 30. Entertainment of an additional clerk at the Yeravda Prison in connection with the distribution of quinine.

| | | |
|---|---|---|
| Expenditure sanctioned during 1927-28 .. .. .. | Rs. | 360 |
| Annual average cost .. .. .. .. | ,, | 660 |

*Remarks.*—Formerly the work of distributing quinine at the Yeravda Prison Press was performed by a clerk at the Prison in addition to his legitimate work and he was paid an allowance of Rs. 25 per mensem for four months in a year. This work of late has increased considerably and has necessitated the appointment of a special clerk to cope with it. The post of a full time clerk was accordingly sanctioned on Rs. 30—5/2—80 per mensem. The net average cost to Government will be Rs. 560 per annum as the allowance of Rs. 25 per month for four months will be discontinued in future years.

ITEM 31. Appointment of an Assistant Mechanical Engineer to Government.

| | | |
|---|---|---|
| Expenditure sanctioned in 1927-28 .. .. .. | Rs. | 2,783 |
| Annual average cost .. .. .. .. | ,, | 5,667 |

*Remarks.*—When the post of the Mechanical Engineer was temporarily held in abeyance in 1919 and the workshop at Dapuri and the officer who held the post of Mechanical Engineer were transferred to the Department of Industries, the Sanitary Engineer to Government represented that he was much handicapped for want of a technical Assistant and that he had to refuse requests from Municipalities for inspection and testing of their pumping plants. He accordingly asked for one Assistant Mechanical Engineer with considerable experience of steam and oil driven water and sewage pumps. The necessity for such an officer was then recognised. By the time, however, the question of this appointment matured the post of the Mechanical Engineer to Government was revived in the Public Works Department and the matter was, therefore, dropped. In 1925 Mr. Thiselton Dyer, the then Mechanical Engineer to Government, sent in his resignation. The question of the appointment of the Assistant Mechanical Engineer was, therefore, again taken up, and it was decided to abolish the post of the Mechanical Engineer to Government and to appoint an Assistant Mechanical Engineer on Rs. 500 per mensem in the scale of Rs. 250—20—750. The new Assistant Engineer joined his duties on the 14th September 1927 and the post of the Mechanical Engineer to Government was abolished from that date.

Grand Total—33, Public Health (Transferred) .. **Rs. 4,143.**

## 34. *AGRICULTURE (Transferred)*

### *Co-operative Credit*

ITEM 32. Entertainment of additional establishment in the Co-operative Department.

| | |
|---|---|
| Expenditure sanctioned in 1927-28 | .. Rs. 2,250 |
| Annual average cost | .. „ 5,472 |

*Remarks.*—Government have sanctioned the entertainment of the following additional establishment in the Co-operative Department during the year 1927-28 by re-appropriation of funds :—

One clerk for the office of the Registrar of Co-operative Societies on Rs. 85-5/2-100 per mensem.

Six clerks, one for each of the offices of the Assistant Registrars of Co-operative Societies, on Rs. 30-5/2-80 per mensem, with Bombay local allowance at Rs. 20 per mensem to the clerk under the Assistant Registrar, Bombay.

2. The office establishment of the Registrar of Co-operative Societies had undergone no change since the year 1923. Each Assistant Registrar had four clerks, except the Assistant Registrar, Sind, who had one more clerk but his services are exclusively at the disposal of the Deputy Assistant Registrar. Since the strength of the staff of each of these offices was fixed, there has been an all-round expansion of the activities of the department and the number of societies has also increased considerably. This has had an inevitable effect on the work of the department which has also increased as a result of the new Co-operative Societies Act of 1925. In order to keep pace with the increased work it was absolutely necessary to strengthen the clerical staff of the department by the entertainment of the clerks detailed above.

3. The clerks in the Assistant Registrars' offices have been placed on the minimum scale of pay fixed for the clerical establishment in the mofussil. The work in the Registrar's office is of a technical character and requires clerks with good educational qualifications. The pay of the additional appointment in this office has therefore been fixed at Rs. 85-5/2-100 per mensem.

ITEM 33. Entertainment of additional clerks for the Special Auditors of Co-operative Societies.

| | |
|---|---|
| Expenditure sanctioned in 1927-28 | .. Rs. 684 |
| Annual average cost | .. „ 2,592 |

*Remarks.*—Under the Co-operative Societies Act, 1925, the accounts of every society registered under it are required to be audited once at least in every year. The Provincial Co-operative Bank and its branches, District Central Banks, Urban Banks with a working capital of Rs. 50,000 and over, and housing societies are audited by special auditors and the cost of the audit is recovered from the banks or societies in the form of audit fees. Their audit is at present performed by 3 special auditors assisted by 2 auditors, 1 sub-auditor and 5 clerks. Since this staff was engaged, the number of banks and housing societies has greatly increased. To cope with this increased work it would have been ordinarily necessary to engage another special auditor, with the necessary establishment; but in view of the financial stringency, the existing charges of the special auditors have been re-distributed and as a result of this redistribution it has been found necessary to transfer one sub-auditor and one peon to Bombay and to employ three additional clerks on Rs. 30—5/2—80 with effect from 1st November 1927, one of whom will work in Bombay. The sub-auditor and the clerk working in Bombay have been granted he usual Bombay local allowance of Rs. 20 per mensem and the peon working in the same place has been given an increase in his pay from Rs. 16 to Rs. 20 and the house-rent allowance of Rs. 7 per mensem.

Grand Total—34, Agriculture (Transferred) .. Rs. 2,934.

## *37, MISCELLANEOUS DEPARTMENTS (Reserved)*

ITEM 34. Appointment of an additional clerk in the office of the Commissioner for Workmen's Compensation, Bombay.

| | |
|---|---|
| Expenditure sanctioned during 1927-28 | ..Rs. 210 |
| Annual average cost .. | .. ,, 1,220 |

*Remarks.*—At present there are two clerks in the office of the Commissioner for Workmen's Compensation, Bombay. This has proved insufficient to cope with the increasing work in the Commissioner's office. The work of collecting statistics in connection with the Annual Report and the Consolidation thereof itself would require the services of one clerk for more than four months in a year. The work of writing up the account books also fell into arrears. One additional clerk was, therefore, sanctioned on a pay of Rs. 60—4—100—3—160.

Grand Total—37, Miscellaneous Departments (Reserved) .. Rs. 210

*41, CIVIL WORKS—PROVINCIAL (Partly Reserved and partly Transferred).*

ITEM 35. Revision of the scale of pay of Canal Assistants in the Northern and Southern Divisions of the Jamrao Canal.

| | |
|---|---|
| Expenditure sanctioned in 1927-28 .. .. .. | Rs. 111 |
| Annual average cost .. .. .. .. .. | ,, 800 |

*Remarks.*—The Canal Assistants are borne on temporay establishment. They form part of the revenue establishment which is required for the management of the canals. They were first appointed in the year 1901 when the revenue management of the Jamrao Canal was taken over by the Public Works Department. The scales sanctioned for them were as under :—

2 1st grade Canal Asssistants on Rs. 100 per mensem each.
2 2nd grade do. ,, 75 do.
4 3rd grade do. ,, 50 do.

These scales were not, however, worked up to and hence in 1913 they were modified as under :—

1 1st grade Canal Assistant on Rs. 100 per mensem.
3 2nd grade Canal Assistants on ,, 75 per mensem each.
4 3rd grade do. ,, 50 per mensem each.

In 1920 the following rates of pay were fixed for Canal Assistants in consideration of their length of service and merits :—

2 Canal Assistants on Rs. 110 per mensem each.
3 Canal Assistants on Rs. 100 do.
1 Canal Assistant on Rs. 95 per mensem.
2 Canal Assistants on Rs. 80 per mensem each.

Since then they did not receive any increase. Their work is important and responsible. They have to see that all records of crop areas are maintained week by week and shown on maps for guidance in the distribution of water, etc., and they are naturally open to considerable temptation. In these circumstances Government considered that they were deserving of rather more pay than they got. They have accordingly fixed a scale of Rs. 75—5—125 (with efficiency bar at Rs. 100) for them with effect from the 16th December 1927.

ITEM 36. Increased special pay to the second clerk in the office of the Superintending Engineer, Northern Circle.

| | |
|---|---|
| Expenditure sanctioned in 1927-28 .. .. .. | Rs. 1,269 |
| Annual average cost .. .. .. .. | ,, 300 |

*Remarks.*—The clerical establishment of this Department in the Northern Circle has been brought on one list in order to make the transfer of clerks from one office to another in that Circle feasible. The scales of pay fixed for all of them are the same ; but those stationed in Bombay are granted special pay for the high cost of living in Bombay. The rate of this pay originally fixed in the case of the second clerk in the office of the Superintendent Engineer, Northern Circle, was Rs. 15 p.m. This low rate was fixed in order to bring down the cost of the revision of pay of the clerical establishment in the Northern Circle. It, however, compared very unfavourably with the rates allowed to other clerks. In these circumstances it has been raised from Rs. 15 p.m. to Rs. 40 p.m with effect from the 1st February 1922, the date from which the special pay was originally sanctioned.

ITEM 37. One typist clerk in the office of the Executive Engineer, Indus River Gauging Division.

| | |
|---|---|
| Expenditure sanctioned in 1927-28 .. .. .. | Rs. 147 |
| Annual average cost .. .. .. .. | ,, 480 |

*Remarks.*—The Indus River Gauging Division was started in October 1921 with one Head clerk and 3 clerks. After June 1924 one clerk was reduced as a trial. The work in that Division has now considerably increased owing to some reliable record of payments, adjustments, write backs, store accounts and fuel accounts being kept in the office of that Division. Before 1924 no such record was kept and consequently various irregular adjustments and postings occurred which resulted in numerous references. The officers concerned were pressing for the appointment of this clerk from the year 1926 ; but it was put off till November 1927 when it was found that it was not possible to carry on the work and hence the appointment of one typist clerk on Rs. 40 per mensem on temporary establishment was sanctioned.

*41, CIVIL WORKS—PROVINCIAL.* (*Partly Reserved and partly Transferred*)

ITEM 38. Providing a seal coat of Spramex on the Cemetery-Malir Road, miles 4/6 to 9/0 of the Karachi Drigh Malir Road.

| | Rs. |
|---|---|
| Expenditure sanctioned in 1927-1928 .. .. .. | 10,000 |
| Annual average cost .. .. .. .. .. | 6,880 |

*Remarks.*—In May 1927, the Executive Engineer, Karachi Buildings Division, reported that owing to the heavy rain and flooding at the time of the exceptionally violent cyclone which occurred in Sind in the previous year a portion of the Karachi Drigh Malir Road (miles 4/6 to 9/0) was considerably damaged. The Executive Engineer represented that unless repairs were carried out soon, the condition of the road would rapidly deteriorate and would render heavier expenditure essential in future. The Superintending Engineer, Indus Right Bank Circle, the Chief Engineer in Sind and the Commissioner in Sind agreed as to the necessity for the repairs in question. It was therefore decided to improve the road by metalling a 12 feet width with a $4\frac{1}{2}$" thick layer of new metal. An estimate for the work amounting to Rs. 29,214 was approved and the requisite funds sanctioned by Government. Subsequently the Executive Engineer suggested that as the road was subject to heavy traffic including motor traffic, its surface should be protected by a seal coat of "Spramex". Thus the surface wear and cost of maintenance would be reduced, the surface would be superior to the ordinary water-bound macadum surface and the great dust nuisance to which users of this road are at present subjected would be obviated. The Superintending Engineer, Indus Right Bank Circle and the Chief Engineer in Sind strongly supported the Executive Engineer's proposal and the Commissioner in Sind remarked that the protection of the surface of the road in the manner suggested would undoubtedly be an economy in the long run. The proposed work estimated to cost Rs. 22,090 has accordingly been approved by Government and an allotment of Rs. 10,000 sanctioned from savings under the head 41, Civil Works—Provincial. The question of sanctioning additional funds for the work will be considered if further savings become available later in the year.

Grand Total—41, Civil Works (Partly Reserved and partly Transferred) .. Rs. 11,527

## *43-A, FAMINE RELIEF (Reserved)*

ITEM 39. Entertainment of an extra graduate assistant and peon for water finder work.

| | | |
|---|---|---|
| Expenditure sanctioned in 1927-28 | .. | Rs. 809 |
| Annual average cost | .. | ,, 2,726 |

*Remarks.*—Government have authorised the purchase of a Schmid water finder machine for use in conjunction with the Water Diviner's work. The object of the machine is to qualify or correct the Water Diviner's observations in regard to the extent of the water supply. To run the machine the following expenditure was sanctioned :—

| | Rs. |
|---|---|
| One graduate assistant | on 105—5—140 per mensem. |
| One peon | on 18 per mensem. |
| Travelling allowance | 900 per annum. |
| Contingencies .. | 50 per annum. |

Three-fifths of the expenditure is debitable to "43-A, Famine Relief," and the remaining two-fifths to "34-Agriculture." As the expenditure is debited to 43-A, Famine Relief in the first instance, the whole expenditure has been shown under this head.

ITEM 40. Increase in the pay of the clerk, and entertainment of an additional clerk, in the office of the Water Diviner to Government.

| | | |
|---|---|---|
| Expenditure sanctioned in 1927-28 | .. | Rs. 457 |
| Annual average cost | .. | ,, 1,128 |

*Remarks.*—Clerical work in the office of the Water Diviner has increased as many applications have been received from local bodies and cultivators for visiting places for new works and for advice in regard to sites already located. The Water Diviner found it difficult to carry on with one clerk only. This clerk was originally given a pay of Rs. 65 in the grade of Rs. 30—5/2—80. In view of the responsible nature of his duties, his pay was increased to Rs. 75 per mensem in the grade of Rs. 75—5—100.

The entertainment of an additional temporary clerk on a pay of Rs. 45 per mensem in the scale of Rs. 30—5/2—80 has also been sanctioned to cope with the increased work.

The extra charge during the current year will be met from the grants at the disposal of the Water Diviner.

Grand Total—43-A, Famine Relief (Reserved) .. Rs. 1,266.

## *45, SUPERANNUATION ALLOWANCES AND PENSIONS (Reserved)*

ITEM 41. Institution of a compulsory contributory Provident Fund for the Secretariat Typists.

| | Rs. |
|---|---|
| Expenditure sanctioned in 1927-28 .. .. .. .. | 1,057 |
| Annual average cost .. .. .. .. .. | 3,000 |

*Remarks.*—The typists working in the Secretariat are paid at piece-work rates and are not entitled to pensions. They petitioned Government to improve their prospects, praying *inter alia* that some provision may be made for their old age. Government decided that the institution of a provident fund would meet the case. They accordingly directed that a compulsory contributory provident fund should be instituted for the Secretariat typists in permanent employ, who should contribute to the fund 6¼ per cent. of their monthly earnings, Government contributing an equal amount half-yearly. The scheme was introduced with effect from 1st May 1927, *i.e.*, on pay for April 1927. It is estimated that the cost to Government on account of this scheme will be about Rs. 3,000 per annum. At the same time the war allowance for which the typists were formerly eligible has been withdrawn thereby making a saving of about Rs. 2,400 per annum to Government. The net annual average cost to Government on account of the institution of the fund will thus be about Rs. 600.

Grand Total—45, Superannuation Allowances and Pensions .. Rs. 1,057.

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*46, STATIONERY AND PRINTING (Partly Reserved and partly Transferred)*

ITEM 42. Grant of an increased House Rent Allowance of Rs. 95 to Mr. H. L. Phillips, Superintendent, Government Printing and Stationery.

| | Rs. |
|---|---|
| Expenditure sanctioned in 1927-28 .. .. .. .. | 220 |
| Annual average cost .. .. .. .. .. | 240 |

*Remarks.*—The pay of the Superintendent, Government Printing and Stationery, was fixed on the assumption that his headquarters would be at Poona. In view of the transfer of his headquarters from Poona to Bombay, a more expensive city than Poona, a compensatory allowance equal to the difference between the Poona and Bombay rates of compensatory allowances was granted to him. In addition to the compensatory allowance, a house rent allowance of Rs. 75 per mensem was also sanctioned for him as a special case to compensate him for the loss of Government quarters he had at Poona and the consequent high rent which he was required to pay for his quarters in Bombay. The house rent allowance was however sanctioned as a temporary measure and was to be given to him until he was provided with Government quarters. In accordance with the orders issued by Government reducing the rates of compensatory allowance granted to officers, the amount of the compensatory allowance admissible to the Superintendent, Government Printing and Stationery, was reduced from Rs. 157-8-0 to Rs. 100 per mensem. With a view therefore to compensate him, for this loss, Government sanctioned with effect from 1st April 1927 an increase in his house rent allowance from Rs. 75 to Rs. 95 per mensem as a temporary measure until he is provided with Government quarters.

ITEM 43. Grant of House Rent Allowance of Rs. 275 per mensem to the Manager, Government Central Press, Bombay.

| | Rs. |
|---|---|
| Expenditure sanctioned in 1927-28 (approximately) .. .. | 2,612 |
| Annual average cost .. .. .. .. | 3,300 |

*Remarks.*—The Manager, Government Central Press, is entitled to free quarters and was occupying one of the flats of the " Colaba Castle ". Last year Government sanctioned the lease of the " Colaba Castle " to the trustees of the late Mr. Merwanji Rustomji Dalal and therefore the Manager, Government Central Press, was asked to vacate the premises within one month from the date of the sanction of the lease. In these circumstances and as no suitable accommodation could be found for him within reasonable distance of the new Government Central Press building, Government sanctioned the grant to him of a house rent of Rs. 275 per mensem with effect from the date on which he vacated the " Colaba Castle, " *viz.*, 16th May 1927.

Grand Total, 46, Stationery and Printing (Partly Reserved and partly Transferred) .. .. Rs. 2,832.

Grand Total of all Heads (charged to Revenue) .. Rs. 55,459

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